Case 09-14814-lbr Doc 357 Entered 07/28/09 15:34:08 Page 1 of 77

E-File: July 28, 2009

1 James I. Stang, Esq. (CA Bar No. 94435) Shirley S. Cho, Esq. (CA Bar No. 192616) 2 Werner Disse, Esq. (CA Bar No. 143458) PACHULSKI STANG ZIEHL & JONES LLP 3 10100 Santa Monica Blvd., 11th Floor Los Angeles, California 90067-4100 4 Telephone: 310/277-6910 5 Facsimile: 310/201-0760 Email: jstang@pszjlaw.com 6 scho@pszjlaw.com wdisse@pszjlaw.com 7 Zachariah Larson, Esq. (NV Bar No. 7787) 8 **LARSON & STEPHENS** 9 810 S. Casino Center Blvd., Ste. 104 Las Vegas, NV 89101 10 Telephone: 702/382.1170 Facsimile: 702/382.1169 11 Email: zlarson@lslawnv.com 12 Attorneys for Debtors and 13 **Debtors in Possession** 14 UNITED STATES BANKRUPTCY COURT **DISTRICT OF NEVADA** 15 16 In re: 17 THE RHODES COMPANIES, LLC, aka "Rhodes Homes," et al., 18 Debtors. 19 Affects: 20 21 22 23

The Debtors in these cases, along with their case numbers are: Heritage Land Company, LLC (Case No. 09-14778); The Rhodes Companies, LLC (Case No. 09-14814); Tribes Holdings, LLC (Case No. 09-14817); Apache Framing, LLC (Case No. 09-14818); Geronimo Plumbing LLC (Case No. 09-14820); Gung-Ho Concrete LLC (Case No. 09-14822); Bravo, Inc. (Case No. 09-14825); Elkhorn Partners, A Nevada Limited Partnership (Case No. 09-14828); Six Feathers Holdings, LLC (Case No. 09-14833); Elkhorn Investments, Inc. (Case No. 09-14837); Jarupa, LLC (Case No. 09-14839); Rhodes Realty, Inc. (Case No. 09-14841); C & J Holdings, Inc. (Case No. 09-14843); Rhodes Ranch General Partnership (Case No. 09-14844); Rhodes Design and Development Corporation (Case No. 09-14846); Parcel 20, LLC (Case No. 09-14848); Tuscany Acquisitions IV, LLC (Case No. 09-14849); Tuscany Acquisitions III, LLC (Case No. 09-14850); Tuscany Acquisitions II, LLC (Case No. 09-14852); Tuscany Acquisitions, LLC (Case No. 09-14853); Rhodes Ranch Golf Country Club, LLC (Case No. 09-14854); Overflow, LP (Case No. 09-14856); Wallboard, LP (Case No. 09-14858); Jackknife, LP (Case No. 09-14860); Batcave, LP (Case No. 09-14861); Chalkline, LP (Case No. 09-14862); Glynda, LP (Case No. 09-14865); Tick, LP (Case No. 09-14866); Rhodes Arizona Properties, LLC (Case No. 09-14868); Rhodes Homes Arizona, L.L.C. (Case No. 09-14882); Tuscany Golf Country Club, LLC (Case No. 09-14884); and Pinnacle Grading, LLC (Case No. 09-14887).

Case No.: BK-S-09-14814-LBR

Hearing Date: August 28, 2009

(Jointly Administered)

Chapter 11

73203-002\DOCS_LA:205513.2

Tel: (702) 382-1170 Fax: (702) 382-1169 810 S. Casino Center Blvd., Suite 104 LARSON & STEPHENS Las Vegas, Nevada 89101

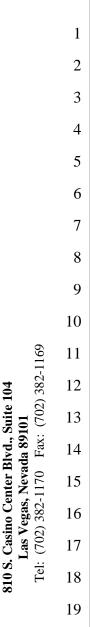
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LARSON & STEPHENS

All Debtors \boxtimes Affects the following Debtor(s): APACHE FRAMING, LLC BATCAVE, LP BRAVO, INC. CHALKLINE, LP ELKHORN PARTNERS, A NEVADA LP GERONIMO PLUMBING LLC GLYNDA, LP **GUNG-HO CONCRETE LLC** HERITAGE LAND COMPANY, LLC JACKKNIFE, LP OVERFLOW, LP PARCEL 20, LLC PINNACLE GRADING, LLC RHODES HOMES ARIZONA, LLC RHODES ARIZONA PROPERTIES, LLC THE RHODES COMPANIES, LLC RHODES RANCH GOLF COUNTRY CLUB. LLC RHODES RANCH GENERAL **PARTNERSHIP** SIX FEATHERS HOLDINGS, LLC TICK, LP TRIBES HOLDINGS, LLC

TUSCANY GOLF COUNTRY CLUB, LLC

WALLBOARD, LP

Hearing Time: 1:30 p.m. Courtroom 1

DEBTORS' OMNIBUS OBJECTION TO INTERNAL REVENUE SERVICE CLAIMS PURSUANT TO SECTION 502(b) OF THE BANKRUPTCY CODE, BANKRUPTCY RULES 3003 AND 3007

The Rhodes Companies, LLC and its affiliated debtors (collectively, the "Debtors"), by their undersigned counsel, hereby object (the "Omnibus Objection") to certain of the claims filed by the Internal Revenue Service (the "IRS Claims") as detailed herein pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rules 3003 and 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and request the entry of an order (the "Order") disallowing and expunging in full each of the IRS Claims as indicated in further detail below.² In support of this Omnibus Objection, the Debtors rely on the *Declaration*

² The Debtors reserve the right to file additional omnibus objections, whether on substantive or non-substantive grounds, to any and all other claims filed against their estates.

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of Paul D. Huygens in Support of Debtors' Omnibus Objection to Internal Revenue Service Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007, attached hereto as **Exhibit A**. In further support of this Omnibus Objection, the Debtors respectfully represent as follows:

BACKGROUND

- 1. On March 31, 2009, the above-captioned Debtors (the "Primary Filers") except Tuscany Golf Country Club, LLC, Pinnacle Grading, LLC, and Rhodes Homes Arizona, LLC (the "Secondary Filers") filed voluntary petitions for relief under chapter 11 of title 11 of the Bankruptcy Code. On April 1, 2009, the Secondary Filers filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. (All references to Petition Date herein shall mean March 31, 2009 for the Primary Filers or April 1, 2009 for the Secondary Filers, as applicable.) The Debtors are continuing in possession of their property and are operating and managing their businesses, as debtors in possession, pursuant to sections 1107 and 1108 of the Bankruptcy Code.
- 2. The Debtors object to each of the following IRS Claims, a true and correct copy of which is attached hereto as **Exhibit B**:
 - Claim No. 1, filed in Case No. 09-14818 against Apache Framing, LLC in the amount of \$239,335.01;
 - Claim No. 1, filed in Case No. 09-14861 against Batcave, LP in the amount of \$500;
 - Claim No. 1, filed in Case No. 09-14825 against Bravo, Inc. in the amount of \$6,238.98;
 - Claim No. 1, filed in Case No. 09-14862 against Chalkline, LP in the amount of \$500;
 - Claim No. 1, filed in Case No. 09-14828 against Elkhorn Partners, A Nevada Limited Partnership in the amount of \$500;
 - Claim No. 1, filed in Case No. 09-14820 against Geronimo Plumbing LLC in the amount of \$8,240.76;

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- Claim No. 1, filed in Case No. 09-14865 against Glynda, LP in the amount of \$500;
- Claim No. 1, filed in Case No. 09-14822 against Gung-Ho Concrete LLC in the amount of \$11,120.56;
- Claim No. 1, filed in Case No. 09-14778 against Heritage Land Company, LLC in the amount of \$500;
- Claim No. 1, filed in Case No. 09-14860 against Jackknife, LP in the amount of \$500;
- Claim No. 1, filed in Case No. 09-14856 against Overflow, LP in the amount of \$500;
- Claim No. 3, filed in Case No. 09-14848 against Parcel 20, LLC in the amount of \$1,500;
- Claim No. 3, filed in Case No. 09-14887 against Pinnacle Grading, LLC in the amount of \$15,729.92;
- Claim No. 3, filed in Case No. 09-14882 against Rhodes Homes Arizona, LLC in the amount of \$9,454;
- Claim No. 1, filed in Case No. 09-14868 against Rhodes Arizona Properties, LLC in the amount of \$1,000;
- Claim No. 10, filed in Case No. 09-14814 against The Rhodes Companies, LLC in the amount of \$729,519.98;
- Claim No. 12, filed in Case No. 09-14854 against Rhodes Ranch Golf Country Club, LLC in the amount of \$105,042.44;
- Claim No. 12, filed in Case No. 09-14844 against Rhodes Ranch General Partnership in the amount of \$500;
- Claim No. 1, filed in Case No. 09-14833 against Six Feathers Holdings, LLC in the amount of \$2,500;
- Claim No. 1, filed in Case No. 09-14866 against Tick, LP in the amount of \$500;

Case 09-14814-lbr Doc 357 Entered 07/28/09 15:34:08 Page 5 of 77

LARSON & STEPHENS 810 S. Casino Center Blvd., Suite 104 Las Vegas, Nevada 89101 Tel: (702) 382-1170 Fax: (702) 382-1169

- Claim No. 1, filed in Case No. 09-14817 against Tribes Holdings, LLC in the amount of \$500;³
- Claim No. 6, filed in Case No. 09-14884 against Tuscany Golf Country Club,
 LLC in the amount of \$8,253.28; and
- Claim No. 1, filed in Case No. 09-14858-1 against Wallboard, LP in the amount of \$500;
- 3. The Debtors have had ongoing discussions with the IRS to withdraw these claims. On June 16, 2009, the Debtors contacted the IRS to explain why these claims are invalid. The IRS requested that the Debtors send a letter to the same effect, which the Debtors did on June 16, 2009. *See* Exhibit C. The taxes are not owed for various reasons, including that in some cases, the taxes relate to employee payroll taxes for periods of time during which the particular Debtor had no employees. The Debtors have had numerous conversations with the representative for the IRS, who has said that the IRS agrees with the Debtors' assessment that no amounts are owing and that the IRS Claims would be withdrawn.
- 4. On July 24, 2009, the Debtors' representatives again reached out to the IRS, who stated that it now needed the previously sent letters to be notarized, which the Debtors provided. A true and correct of such notarized letters is attached hereto as **Exhibit C**. As of the date and time of filing of this Objection, although the Debtors are hopeful that the IRS will withdraw the IRS Claims as it has indicated it will, the Debtors file this Objection in an abundance of caution.
- 5. The Debtors are investigating other claims filed by the IRS as to which some amounts may be owed and accordingly, those claims are not covered by this Objection.

³ On July 8, 2009, the IRS filed proof of claim number 4 in Tribes Holdings, LLC in the amount of \$0.00. The Debtors believe that this proof of claim was intended to withdraw or amend claim number 1 in the Tribes Holdings, LLC case. However, because the box was not checked amending the claim and the withdrawal is not clear from the face of the claim (but is rather stated on the attachment), the Debtors are including proof of claim number 1 filed in the Tribes Holdings, LLC case in this Objection.

RELIEF REQUESTED

6. By this Omnibus Objection, the Debtors seek entry of an order, pursuant to section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007, disallowing and expunging in full each of the Disputed Claims as indicated in further detail below.

OBJECTION

- 7. Bankruptcy Rule 3007(d) provides that the Debtors may submit objections to more than one claim in an "omnibus" format if the claims have been filed by the same entity. All of the IRS Claims have been filed by the IRS. For the reasons set forth herein and in the Huygens Declaration, the IRS Claims are not valid claims against the Debtors.
- 8. Bankruptcy Code Section 502 authorizes a party in interest to object to claims. *See* 11 U.S.C. §502(a). Although a proper proof of claim is presumed valid under Bankruptcy Rule 3001(f), once an objection controverts the presumption, the creditor has the ultimate burden of persuasion as to the validity and amount of the claim. *Ashford v. Consolidated Pioneer Mortg.* (*In re Consolidated Pioneer Mortg.*), 178 B.R. 222, 226 (B.A.P. 9th Cir. 1995), *aff'd*, 91 F.3d 151 (9th Cir. 1996) (quoting *In re Allegheny International, Inc.*, 954 F.2d 167, 173-74 (3d Cir. 1992)). The Bankruptcy Appellate Panel for the Ninth Circuit explained the shifting burdens of proof with respect to objection to proofs of claim as follows:

The burden of proof for claims brought in the bankruptcy court under 11 U.S.C.A. § 502(a) rests on different parties at different times. Initially, the claimant must allege facts sufficient to support the claim. If the averments in his filed claim meet this standard of sufficiency, it is "prima facie" valid. In other words, a claim that alleges facts sufficient to support a legal liability to the claimant satisfies the claimant's initial obligation to go forward. . . . The burden of persuasion is always on the claimant.

Id. (emphasis added). Following this decision, the District Court for the Northern District of California emphasized, "unless the claimant has alleged 'facts sufficient to support a legal

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liability, 'the claim is not prima facie valid." *In re Hongnisto*, 293 B.R. 45, 50 (N.D. Cal. 2003) (quoting Consolidated Pioneer Mortg., 178 B.R. at 266) (holding that the claimant's proof of claim failed to allege sufficient facts to support a legal liability and consequently disallowed the proof of claim); see Consolidated Pioneer Mortg., 178 B.R. at 227 (holding that because the proof of claim did not allege sufficient facts to support the claim, the proof of claim was disallowed).

9. Based on the Debtors' review of their books and records and the proof of claims filed by the IRS, in each instance, the IRS has no valid legal justification for asserting the filed IRS Claims against the given Debtor. As a result, the Debtors submit that the IRS Claims should be expunged by the Court.

CONCLUSION

10. The Debtors object to the allowance of the IRS Claims as set forth herein for the reasons stated herein, and the Debtors hereby move this Court for an Order disallowing and expunging in full each of the IRS Claims indentified herein.

NOTICE

- No trustee or examiner has been appointed in these chapter 11 cases. Notice of 11. this objection has been provided to (i) the United States Trustee for the District of Nevada, (ii) counsel to the Creditors' Committee, (iii) the IRS in accordance with the addresses provided in the proofs of claim for such IRS Claims, (iv) each person or entity that has filed a notice of appearance and request for special notice, and (v) other required parties pursuant to the Court's case management order entered in these cases. The Debtors submit that in light of the nature of the relief requested herein, no other or further notice is required.
- 12. Pursuant to Bankruptcy Rule 3007, the Debtors have provided all claimants affected by the Omnibus Objection with at least thirty (30) days' notice of the hearing on the Omnibus Objection.

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WHEREFORE, the Debtors respectfully request that the Court enter an Order, substantially in the form attached hereto as **Exhibit D**, disallowing and expunging the IRS Claims, and granting such other and further relief as the Court deems just an proper under the circumstances of these chapter 11 cases.

DATED this 28th day of July, 2009.

LARSON & STEPHENS

/s/ Zachariah Larson, Esq.
Zachariah Larson, Bar No. 7787
Kyle O. Stephens, Bar No. 7928
810 S. Casino Center Blvd., Suite 104
Las Vegas, NV 89101
702/382-1170
Attorneys for Debtors and Debtors in Possession

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Tel: (702) 382-1170 Fax: (702) 382-1169

810 S. Casino Center Blvd., Suite 104

Las Vegas, Nevada 89101

LARSON & STEPHENS

EXHIBIT A

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Declaration of Paul D. Huygens in Support of Objection

I, Paul D. Huygens, declare as follows:

- I am the Senior Vice President of Special Projects of the above-captioned
 Debtors and Debtors in possession. The facts set forth in this Declaration are personally known to me and, if called as a witness, I could and would testify thereto.
- 2. This declaration is submitted in support of the *Debtors' Omnibus Objection to Internal Revenue Service Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007* (the "Objection").
- 3. I am one of the persons responsible for overseeing the claims reconciliation and objection process in the Debtors' chapter 11 cases. I have read the Debtors' Objection and am directly, or by and through my personnel or agents, familiar with the information contained therein, the proposed form of order (the "Proposed Order") and the exhibits attached thereto.
- 4. The claims and attached information and documentation were carefully reviewed and analyzed in good faith, and the Debtors' books and records were referenced for additional support, utilizing due diligence by appropriate personnel of the Debtors. These efforts have resulted in the identification of the disputed "IRS Claims", as identified in the Objection, true and correct copies of which are attached as **Exhibit B** hereto. I have personally reviewed each of the IRS Claims.
- 5. To the best of my knowledge, information and belief, the claims listed in the Objection are not valid claims against the Debtors for the reasons set forth in the Debtors' letter to the IRS, which is attached hereto as **Exhibit C**. As a result, I believe that these claims should be disallowed and expunged by the Court.
- 6. I have had ongoing discussions with the IRS to withdraw these claims. On June 16, 2009, I contacted the IRS to explain why these claims were invalid. The taxes are not owed for various reasons, including that in some cases, the taxes relate to employee payroll taxes for which the particular Debtor did not have employees during the applicable time period. The IRS requested that the Debtors send a letter to the same effect, which the Debtors did on

June 16, 2009. I have had general conversations with the representative for the IRS, who has said that the IRS has agreed with the Debtors' assessment that no amounts are owing under the IRS claims and that the IRS Claims would be withdrawn.

7. By July 24, 2009, when only one claim withdrawal had been filed, I again

- 7. By July 24, 2009, when only one claim withdrawal had been filed, I again reached out to the IRS, who stated that they now needed the previously sent letters to be notarized, which the Debtors provided. A true and correct of such notarized letters is attached hereto as **Exhibit C**. As of the date and time of filing of this Objection, although the Debtors are hopeful that the IRS will withdraw the IRS Claims as they have indicated they will, the Debtors file this Objection in an abundance of caution.
- I believe that granting the relief requested in the IRS Omnibus Objection is in the best interests of the Debtors, their estates and their creditors.

I declare under penalty of perjury pursuant to 28 U.S.C. § 1746 that the foregoing is true and correct to the best of my knowledge, information, and belief.

Executed this __day of July, 2009, at Las Vegas, Novada.

Paul D. Huygens

EXHIBIT B

B10 (Official Form 10) (12/08) 09 at \$4809 - 11/48180 4bor 357 lain tenteted 107/4/280/49175094: 078 ag 42 a

UNITED STATES BANKRUPTCY COURT	DISTRICT OF NEVADA		PROOF OF CLAIM	
Name of Debtor:		Case Number	:	
APACHE FRAMING LLC		09-14818-	LBR	
aa	claim for an administrative expense arising after the commencement ministrative expense may be filed pursuant to 11 U.S.C. § 503.	of the case. A	request of payment of an	
Name of Creditor (The person or other entity to whom Department of the Treasury - Internal Revenue So	claim am	is box to indicate that this ends a previously filed		
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114	Court Claim (If known)	Number:		
Telephone number: 1-800-913-9358 Cr	editor Number: 4321434	Filed on:		
Name and address where payments should be sent (if Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106	different from above):	anyone e relating to statement	is box if you are aware that lise has filed a proof of claim o your claim. Attach copy of giving particulars.	
Telephone Number: (702) 868-5348 1. Amount of Claim as of Date Case Filed:	\$ 239,335.01		in this case. Claim Entitled to	
	4 below; however, if all of your claim is unsecured, do not complete	Priority ur any portion one of the	nder 11 U.S.C. §507(a). If n of your claim falls in following categories,	
If all or part of your claim is entitled to priority, com	plete item 5.	amount.	oox and state the	
■ Check this box if claim includes interest or other of itemized statement of interest or charges.	charges in addition to the principal amount of claim. Attach		riority of the claim.	
2. Basis for Claim: Taxes (See instruction #2 on reverse side.)	☐ Domestic support obligations under 11 U.S.C. \$507(a)(1)(A) or (a)(1)(B).			
3. Last four digits of any number by which credite	or identifies debtor: See Attachment	 □ Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. \$507 (a)(4). □ Contributions to an employee benefit plan -11 U.S.C. \$507 (a)(5). □ Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. \$507 (a)(7). 		
3a. Debtor may have scheduled account as: (See instruction #3a on reverse side.)				
 Secured Claim (See instruction #4 on reverse sid Check the appropriate box if your claim is secured requested information. 	e.) by a lien on property or a right of setoff and provide the			
Nature of property or right of setoff: Describe:	□Real Estate □ Motor Vehicle □ Other			
Value of Property:\$ Annual	Interest Rate%			
Amount of arrearage and other charges as of ti				
if any: \$ Basis Amount of Secured Claim: \$	for perfection: Amount Unsecured: \$	■ Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8).		
6. Credits: The amount of all payments on this claim	has been credited for the purpose of making this proof of claim.		ecify applicable paragraph	
agreements. You may also attach a summary. Attach	ning accounts, contracts, judgments, mortgages, and security redacted copies of documents providing evidence of		C. §507 (a)(). entitled to priority:	
reverse side.)	a summary. (See instruction 7 and definition of "redacted" on		,068.86	
DO NOT SEND ORIGINAL DOCUMENTS. ATT SCANNING.	*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after			
If the documents are not available, please explain:	the abit of the manual size to 01 and 1 an	the date of ad	,	
Date: 04/16/2009 creditor or other person au	ing this claim must sign it. Sign and print name and title, if any, of the thorized to file this claim and state address and telephone number if ddress above. Attach copy of power of attorney, if any.	;	FOR COURT USE ONLY	
/s/ SANDRA MCKENZIE, Bankruptcy Specialist (702) 868-5348	Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106			



Form 10 Attachment

Department of the Treasury/Internal Revenue Service

In the Matter of: APACHE FRAMING LLC 4730 S FORT APACHE #300 LAS VEGAS, NV 89147 09-14818-LBR

Type of Bankruptcy Case CHAPTER 11

Date of Petition 03/31/2009

Case Number

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured P	riority Claims und	der section 507(a)(8) of the	Bankru	ptcy Code		
Taxpayer ID Number	Kind of Tax	Tax Period		Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX5860	FUTA	12/31/2007		04/28/2008	\$0.00	\$0.00
XX-XXX5860	WT-FICA	12/31/2008	1	Unassessed-No Return	\$115,033.10	\$933.42
XX-XXX5860	FUTA	12/31/2008		04/13/2009	\$120.56	\$0.98
XX-XXX5860	WT-FICA	03/31/2009	1	Unassessed-No Return	\$120,980.80	\$0.00
					\$236,134.46	\$934.40

Total Amount of Unsecured Priority Claims:

\$237,068.86

Taxpayer ID Number	Kind of Tax	Tax Period		Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX5860	PTRSHP	12/31/2006	1	Unassessed-No Return	\$0.00	\$0.00
XX-XXX5860	PTRSHP	12/31/2007	1	Unassessed-No Return	\$0.00	\$0.00
XX-XXX5860	PTRSHP	12/31/2008	1	Unassessed-No Return	\$0.00	\$0.00
					\$0.00	\$0.00

Penalty to date of petition on unsecured priority claims (including interest thereon) \$766.15 Penalty to date of petition on unsecured general claims (including interest thereon) \$1,500.00

Total Amount of Unsecured General Claims:

\$2,266.15

B10 (Official Form 10) (12/08) 09 at \$4809 - 11486 10 dtor 357 lain tented 1076/280/491 65094: 078 ag 42 ag 42 of 77

UNITED STATES BANKRUPTCY COURT	DISTRICT OF NEVADA		PROOF OF CLAIM	
Name of Debtor:		Case Number	:	
BATCAVE, LP		09-14861-	LBR	
	laim for an administrative expense arising after the commencement ninistrative expense may be filed pursuant to 11 U.S.C. § 503.	of the case. A	request of payment of an	
Name of Creditor (The person or other entity to whom Department of the Treasury - Internal Revenue Ser	claim am	is box to indicate that this ends a previously filed		
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114	claim. Court Claim (If known)	Number:		
Telephone number: 1-800-913-9358 Cred	ditor Number: 4540286	Filed on:		
Name and address where payments should be sent (if d Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106	anyone e relating to statement	is box if you are aware that lse has filed a proof of claim o your claim. Attach copy of t giving particulars.		
Telephone Number: (702) 868-5350	¢ 500 00		in this case.	
1. Amount of Claim as of Date Case Filed: If all or part of your claim is secured, complete item 4 item 4.	\$ 500.00 below; however, if all of your claim is unsecured, do not complete	Priority ur any portion one of the	Claim Entitled to der 11 U.S.C. §507(a). If n of your claim falls in following categories,	
If all or part of your claim is entitled to priority, comp	lete item 5.	amount.	oox and state the	
Check this box if claim includes interest or other ch itemized statement of interest or charges.	narges in addition to the principal amount of claim. Attach	Specify the priority of the claim. □ Domestic support obligations under 11 U.S.C. \$507(a)(1)(A) or (a)(1)(B).		
2. Basis for Claim: Taxes				
(See instruction #2 on reverse side.) 3. Last four digits of any number by which creditor	☐ Wages, salaries, or commissions (up			
3a. Debtor may have scheduled account as: _ (See instruction #3a on reverse side.) 4. Secured Claim (See instruction #4 on reverse side		to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11		
`	by a lien on property or a right of setoff and provide the	U.S.C. \$507 (a)(4). Contributions to an employee benefit plan -11 U.S.C. \$507 (a)(5).		
Nature of property or right of setoff: Describe:	□Real Estate □ Motor Vehicle □ Other	☐ Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7).		
Value of Property:\$ Annual I	interest Rate%			
Amount of arrearage and other charges as of tim	·			
if any: \$ Basis f Amount of Secured Claim: \$	or perfection: Amount Unsecured: \$	☐ Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8).		
6. Credits: The amount of all payments on this claim h	nas been credited for the purpose of making this proof of claim.		ecify applicable paragraph C. §507 (a)().	
agreements. You may also attach a summary. Attach reperfection of a security interest. You may also attach a	ing accounts, contracts, judgments, mortgages, and security		entitled to priority:	
reverse side.) DO NOT SEND ORIGINAL DOCUMENTS. ATTA SCANNING.	CHED DOCUMENTS MAY BE DESTROYED AFTER	4/1/10 and ev	e subject to adjustment on ery 3 years thereafter with es commenced on or after	
If the documents are not available, please explain:		the date of ad	justment.	
Date: 04/15/2009 creditor or other person auti	ig this claim must sign it. Sign and print name and title, if any, of the horized to file this claim and state address and telephone number if dress above. Attach copy of power of attorney, if any.		FOR COURT USE ONLY	
/s/ ROSE MILCHLING, BANKRUPTCY SPECIALIST (702) 868-5350	Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106			

Form 10 Attachment

In the Matter of: BATCAVE, LP

Department of the Treasury/Internal Revenue Service

4730 S FORT APACHE #300 LAS VEGAS, NV 89147 09-14861-LBR

Type of Bankruptcy Case CHAPTER 11

Date of Petition 03/31/2009

Case Number

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured P	riority Claims un	der section 507(a)(8) of the	Bankru	pptcy Code		
Taxpayer ID Number	Kind of Tax	Tax Period		Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX6837	PTRSHP	12/31/2008	1	Unassessed-No Return	\$0.00	\$0.00
	Total Amount of Unsecured Priority Claims:					\$0.00
Unsecured G	General Claims					
Penalty to d	late of petition on uns	secured priority claims (i	ncludii	ng interest thereon) \$500.00		
		Total	Amo	ount of Unsecured General Claims:		\$500.00

B10 (Official Form 10) (12/08) 09 at \$4809-1648250 door 357 lain tented 1076/280/49175094:08 age 1 age 27 of 77

UNITED STATES BANKRUPTCY CO	OURT	DISTRICT OF NEVADA		PROOF OF CLAIM	
Name of Debtor:			Case Number	:	
BRAVO LLC			09-14825-		
NO1E: This form should not be use		ive expense arising after the commencement be filed pursuant to 11 U.S.C. § 503.	of the case. A	request of payment of an	
Name of Creditor (The person or other en Department of the Treasury - Internal	☐ Check this box to indicate that th claim amends a previously filed				
Name and address where notices should be Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114	Court Claim (If known)	Number:			
Telephone number: 1-800-913-9358	Creditor Number: 4352630		Filed on:		
Name and address where payments shoul Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106			anyone e relating to statement	is box if you are aware that lee has filed a proof of claim o your claim. Attach copy of giving particulars.	
Telephone Number: (702) 868-5348 1. Amount of Claim as of Date Case Fi	9-1- ¢ < 229.09			in this case.	
	(,	of your claim is unsecured, do not complete	Priority ur any portion one of the	Claim Entitled to der 11 U.S.C. §507(a). If n of your claim falls in following categories, oox and state the	
If all or part of your claim is entitled to p	riority, complete item 5.		amount.	oox and state the	
■ Check this box if claim includes interest itemized statement of interest or charge		principal amount of claim. Attach	Specify the priority of the claim. □ Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). □ Wages, salaries, or commissions (up		
2. Basis for Claim:	Taxes				
(See instruction #2 on reverse side.) 3. Last four digits of any number by w		See Attachment			
3a. Debtor may have scheduled (See instruction #3a on reve	to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11				
4. Secured Claim (See instruction #4 or Check the appropriate box if your clair requested information.	,	a right of setoff and provide the	U.S.C. §507 (a)(4). □ Contributions to an employee benefit plan -11 U.S.C. §507 (a)(5). □ Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7).		
Nature of property or right of setoff Describe:	: □ Real Estate □ M	otor Vehicle			
Value of Property:\$	Annual Interest Rate%				
Amount of arrearage and other char	rges as of time case filed included in	n secured claim,			
if any: \$				enalties owed to ntal units - 11 U.S.C. §507	
Amount of Secured Claim: \$			(a)(8).		
6. Credits: The amount of all payments of	on this claim has been credited for the	e purpose of making this proof of claim.		ecify applicable paragraph C. \$507 (a)().	
7. Documents: Attach redacted copies of purchase orders, invoices, itemized staten agreements. You may also attach a summ	nents or running accounts, contracts, pary. Attach redacted copies of docum	judgments, mortgages, and security nents providing evidence of		entitled to priority:	
perfection of a security interest. You may reverse side.)	also attach a summary. (See instruct	ion 7 and definition of "redacted" on	\$ <u>6,23</u>	38.98	
DO NOT SEND ORIGINAL DOCUME SCANNING.	*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after				
If the documents are not available, pleas			the date of ad	,	
Date: 04/16/2009 creditor or oth		t. Sign and print name and title, if any, of the and state address and telephone number if y of power of attorney, if any.		FOR COURT USE ONLY	
/s/ SANDRA MCKENZIE, Bankruptcy Specialist (702) 868-5348	Internal Revenue S 110 CITY PARKV LAS VEGAS, NV	WAY Stop 5028 LVG			

Department of the Treasury/Internal Revenue Service



Form 10 Attachment

In the Matter of: BRAVO LLC

4730 S FORT APACHE #300 LAS VEGAS, NV 89147 Case Number 09-14825-LBR

Type of Bankruptcy Case CHAPTER 11

Date of Petition 03/31/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured P	riority Claims	under section 507(a)(8) of the	Bankru	ptcy Code		
Taxpayer ID Number	Kind of Tax	Tax Period		Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX2642	CORP-INC	12/31/2005	1	Unassessed-No Return	\$500.00	\$118.78
XX-XXX2642	CORP-INC	12/31/2006	1	Unassessed-No Return	\$1,000.00	\$145.75
XX-XXX2642	CORP-INC	12/31/2007	1	Unassessed-No Return	\$1,500.00	\$89.49
XX-XXX2642	WT-FICA	03/31/2008	1	Unassessed-No Return	\$431.42	\$22.12
XX-XXX2642	CORP-INC	12/31/2008	1	Unassessed-No Return	\$2,000.00	\$0.00
XX-XXX2642	WT-FICA	03/31/2009	1	Unassessed-No Return	\$431.42	\$0.00
					\$5,862.84	\$376.14

Total Amount of Unsecured Priority Claims:

\$6,238.98

B10 (Official Form 10) (12/08) 09 at \$4809 - 1148629 dtor 357 lain tenteted 1076/280/491 65094: 078 ag 42 ag 42 of 77

UNITED STATES BANKRUPTCY COURT DISTRIC	T OF NEVADA	PROOF OF CLAIM		
Name of Debtor:	Case Number 09-14862-			
CHALKLINE, LP NOTE: This form should not be used to make a claim for an administrative expense a.	rising after the commencement of the case. A			
administrative expense may be filed purs Name of Creditor (The person or other entity to whom the debtor owes money or property):		is box to indicate that this		
Department of the Treasury - Internal Revenue Service	_ 0.000.00	ends a previously filed		
Name and address where notices should be sent: Internal Revenue Service		Number:		
P.O. Box 21126 Philadelphia, PA 19114	(If known,			
	Filed on:			
Telephone number: 1-800-913-9358 Creditor Number: 4550646	Thed on.			
Name and address where payments should be sent (if different from above): Internal Revenue Service		is box if you are aware that lse has filed a proof of claim		
110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106		o your claim. Attach copy of t giving particulars.		
		is box if you are the debtor		
Telephone Number: (702) 868-5350	or trustee	in this case.		
1. Amount of Claim as of Date Case Filed: \$500.00	Priority m	Claim Entitled to der 11 U.S.C. §507(a). If		
If all or part of your claim is secured, complete item 4 below; however, if all of your claim item 4.	any poruo	n of your claim falls in following categories,		
If all or part of your claim is entitled to priority, complete item 5.		box and state the		
■ Check this box if claim includes interest or other charges in addition to the principal amoitemized statement of interest or charges.		priority of the claim.		
2. Basis for Claim: Taxes		☐ Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).		
(See instruction #2 on reverse side.) 3. Last four digits of any number by which creditor identifies debtor: See Attachr	nent	laries, or commissions (up		
3a. Debtor may have scheduled account as:	before fili	*) earned within 180 days ng of the bankruptcy		
(See instruction #3a on reverse side.) 4. Secured Claim (See instruction #4 on reverse side.)		petition or cessation of the debtor's business, whichever is earlier - 11		
Check the appropriate box if your claim is secured by a lien on property or a right of seto requested information.	☐ Contributi	ons to an employee benefit		
Nature of property or right of setoff: □ Real Estate □ Motor Vehicle		J.S.C. §507 (a)(5).		
Describe:		☐ Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. \$507 (a)(7).		
Value of Property:\$ Annual Interest Rate%	or services			
Amount of arrearage and other charges as of time case filed included in secured cla				
if any: \$ Basis for perfection:	Tunes of p	☐ Taxes or penalties owed to governmental units - 11 U.S.C. §507		
Amount of Secured Claim: \$ Amount Unsecured: \$_	(a)(8).	mai ums - 11 0.5.C. \$507		
6. Credits: The amount of all payments on this claim has been credited for the purpose of n		ecify applicable paragraph		
7. Documents: Attach redacted copies of any documents that support the claim, such as pro-	omissory notes,	C. §507 (a)().		
purchase orders, invoices, itemized statements or running accounts, contracts, judgments, magreements. You may also attach a summary. Attach redacted copies of documents providing	ng evidence of	entitled to priority:		
perfection of a security interest. You may also attach a summary. (See instruction 7 and def reverse side.)	* <u></u>			
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DE SCANNING.		e subject to adjustment on ery 3 years thereafter with		
If the documents are not available, please explain:	respect to cas the date of ad	es commenced on or after Justment.		
Date: 04/15/2009 Signature: The person filing this claim must sign it. Sign and proceeditor or other person authorized to file this claim and state add		FOR COURT USE ONLY		
Date: 04/15/2009 creditor or other person authorized to file this claim and state addifferent from the notice address above. Attach copy of power of				
/s/ ROSE MILCHLING, Internal Revenue Service	200 1 1/4			
BANKRUPTCY SPECIALIST 110 CITY PARKWAY Stop 50 (702) 868-5350 LAS VEGAS, NV 89106	128 LVG			

Form 10 Attachment

Department of the Treasury/Internal Revenue Service

In the Matter of: CHALKLINE, LP 4730 S FORT APACHE #300 LAS VEGAS, NV 89147

09-14862-LBR Type of Bankruptcy Case

CHAPTER 11

Date of Petition 03/31/2009

Case Number

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured P	riority Claims un	der section 507(a)(8) of the	Bankru	ptcy Code		
Taxpayer ID Number	Kind of Tax	Tax Period		Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX0281	PTRSHP	12/31/2008	1	Unassessed-No Return	\$0.00	\$0.00
		Tota	l Am	ount of Unsecured Priority Claims:		\$0.00
Unsecured G	Seneral Claims					
Penalty to d	late of petition on uns	ecured priority claims (includii	ng interest thereon) \$500.00		
		Total	Amo	ount of Unsecured General Claims:		\$500.00

B10 (Official Form 10) (12/08) 09 at \$4809 - 11/48280 4tor 357 lain tenteted 107/4/280/491 6/5094: 078 ag 42 ag 42

UNITED STATES BANKRUPTCY COURT DISTRICT O	OF NEVADA	PROOF OF CLAIM		
Name of Debtor:ELKHORN PARTNERS, A NEVADA LIMITED PARTNERSHIP	Case Number 09-14828-			
NOTE: This form should not be used to make a claim for an administrative expense arisin administrative expense may be filed pursuan	ng after the commencement of the case. A n			
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service	☐ Check thi	☐ Check this box to indicate that this claim amends a previously filed		
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114		claim. Court Claim Number: (If known)		
Telephone number: 1-800-913-9358 Creditor Number: 4363080	Filed on:			
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106	anyone el relating to statement	is box if you are aware that lse has filed a proof of claim o your claim. Attach copy of giving particulars.		
Telephone Number: (702) 868-5350		in this case.		
1. Amount of Claim as of Date Case Filed: \$500.00 If all or part of your claim is secured, complete item 4 below; however, if all of your claim is u item 4.	nnsecured, do not complete Priority un any portion one of the f	Claim Entitled to der 11 U.S.C. §507(a). If n of your claim falls in following categories,		
If all or part of your claim is entitled to priority, complete item 5.	check the bamount.	oox and state the		
■ Check this box if claim includes interest or other charges in addition to the principal amount itemized statement of interest or charges.		riority of the claim.		
2. Basis for Claim: Taxes (See instruction #2 on reverse side.)		☐ Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).		
3. Last four digits of any number by which creditor identifies debtor: See Attachmen	t Wages, sal	laries, or commissions (up		
3a. Debtor may have scheduled account as: (See instruction #3a on reverse side.) 4. Secured Claim (See instruction #4 on reverse side.)	before filir petition or business, v	before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4).		
Check the appropriate box if your claim is secured by a lien on property or a right of setoff a requested information.	□ Contribution	ons to an employee benefit (.S.C. §507 (a)(5).		
Nature of property or right of setoff: □ Real Estate □ Motor Vehicle Describe:	□ Other □ Up to \$2,4	☐ Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. \$507 (a)(7). ☐ Taxes or penalties owed to governmental units - 11 U.S.C. \$507 (a)(8).		
Value of Property:\$ Annual Interest Rate%	or services			
Amount of arrearage and other charges as of time case filed included in secured claim,				
if any: \$ Basis for perfection: Amount of Secured Claim: \$ Amount Unsecured: \$	governmen			
6. Credits: The amount of all payments on this claim has been credited for the purpose of making		ecify applicable paragraph		
7. Documents: Attach redacted copies of any documents that support the claim, such as promis purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortagreements. You may also attach a summary. Attach redacted copies of documents providing e perfection of a security interest. You may also attach a summary. (See instruction 7 and definite reverse side.)	ssory notes, gages, and security vidence of Amount	C. §507 (a)(). entitled to priority:		
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DEST SCANNING. If the documents are not available, please explain:	4/1/10 and every respect to cas	*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.		
Signature: The person filing this claim must sign it. Sign and print	name and title, if any, of the	FOR COURT USE ONLY		
Date: 04/15/2009 creditor or other person authorized to file this claim and state address different from the notice address above. Attach copy of power of att				
/s/ ROSE MILCHLING, Internal Revenue Service BANKRUPTCY SPECIALIST 110 CITY PARKWAY Stop 5028 1 (702) 868-5350 LAS VEGAS, NV 89106	LVG			

Form 10 Attachment

Department of the Treasury/Internal Revenue Service

In the Matter of: ELKHORN PARTNERS, A NEVADA LIMITED PARTNERSHIP 4730 S FORT APACHE #300

LAS VEGAS, NV 89147

09-14828-LBR

Type of Bankruptcy Case CHAPTER 11

Date of Petition 03/31/2009

Case Number

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured P	riority Claims un	der section 507(a)(8) of the	Bankru	iptcy Code			
Taxpayer ID Number	Kind of Tax	Tax Period		Date Tax Assessed	Tax Due	Interest to Petition Date	
XX-XXX9654	PTRSHP	12/31/2008	1	Unassessed-No Return	\$0.00	\$0.00	
	Total Amount of Unsecured Priority Claims:					\$0.00	
Unsecured G	General Claims						
Penalty to d	late of petition on uns	secured priority claims (includii	ng interest thereon) \$500.00			
		Total	Amo	ount of Unsecured General Claims:		\$500.00	

B10 (Official Form 10) (12/08) 09 at \$4809 - 11/4820 - 1

UNITED STATES BANKRUPTCY COURT DISTR	RICT OF NEVADA	PROOF OF CLAIM		
Name of Debtor:	Case Numbe			
GERONIMO PLUMBING LLC NOTE: This form should not be used to make a claim for an administrative expens	one arising after the commencement of the case. A			
administrative expense may be filed p	oursuant to 11 U.S.C. § 503.			
Name of Creditor (The person or other entity to whom the debtor owes money or proper Department of the Treasury - Internal Revenue Service	claim an	is box to indicate that this nends a previously filed		
Name and address where notices should be sent: Internal Revenue Service	claim.	n Number:		
P.O. Box 21126 Philadelphia, PA 19114	(If known			
Timadelpina, FA 19114				
Telephone number: 1-800-913-9358 Creditor Number: 4331793	Filed on:			
Name and address where payments should be sent (if different from above): Internal Revenue Service		is box if you are aware that else has filed a proof of claim		
110 CITY PARKWAY Stop 5028 LVG	relating	to your claim. Attach copy of		
LAS VEGAS, NV 89106		t giving particulars.		
Telephone Number: (702) 868-5348		is box if you are the debtor e in this case.		
1. Amount of Claim as of Date Case Filed: \$ 8,240.76		f Claim Entitled to		
If all or part of your claim is secured, complete item 4 below; however, if all of your claim 4.	any portion	nder 11 U.S.C. §507(a). If on of your claim falls in following categories,		
If all or part of your claim is entitled to priority, complete item 5.	check the amount.	box and state the		
■ Check this box if claim includes interest or other charges in addition to the principal itemized statement of interest or charges.		oriority of the claim. support obligations under		
2. Basis for Claim: Taxes		\$507(a)(1)(A) or (a)(1)(B).		
(See instruction #2 on reverse side.) 3. Last four digits of any number by which creditor identifies debtor: See Atta	ıchment □ Wages, sa	laries, or commissions (up		
3a. Debtor may have scheduled account as:	before fili	0*) earned within 180 days ng of the bankruptcy		
(See instruction #3a on reverse side.)		petition or cessation of the debtor's business, whichever is earlier - 11		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of requested information.	setoff and provide the U.S.C. §5			
	plan -11 U	J.S.C. §507 (a)(5).		
Nature of property or right of setoff: □ Real Estate □ Motor Vehi Describe:	☐ Up to \$2,	425* of deposits toward		
Value of Property: \$ Annual Interest Rate %	or service	purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7).		
Amount of arrearage and other charges as of time case filed included in secured				
if any: \$ Basis for perfection:	Taxes or	penalties owed to		
Amount of Secured Claim: \$ Amount Unsecured	governme (a)(8).	ntal units - 11 U.S.C. §507		
6. Credits: The amount of all payments on this claim has been credited for the purpose		pecify applicable paragraph .C. §507 (a)().		
7. Documents: Attach redacted copies of any documents that support the claim, such as purchase orders, invoices, itemized statements or running accounts, contracts, judgments	promissory notes,	t entitled to priority:		
agreements. You may also attach a summary. Attach redacted copies of documents prov	iding evidence of	t chatica to priority.		
perfection of a security interest. You may also attach a summary. (See instruction 7 and reverse side.)	definition of "redacted" on \$\frac{6,3}{2}\$	43.47		
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE SCANNING.	4/1/10 and e	e subject to adjustment on very 3 years thereafter with ses commenced on or after		
If the documents are not available, please explain:	the date of ac	ljustment.		
Date: 04/16/2009 Signature: The person filing this claim must sign it. Sign and creditor or other person authorized to file this claim and state different from the notice address above. Attach copy of power	address and telephone number if	FOR COURT USE ONLY		
/s/ SANDRA MCKENZIE, Internal Revenue Service				
Bankruptcy Specialist 110 CITY PARKWAY Stop (702) 868-5348 LAS VEGAS, NV 89106	5028 LVG			



Form 10 Attachment

Department of the Treasury/Internal Revenue Service

In the Matter of: GERONIMO PLUMBING LLC 4730 S FORT APACHE #300 LAS VEGAS, NV 89147

Case Number 09-14820-LBR

Type of Bankruptcy Case CHAPTER 11

Date of Petition 03/31/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured P	riority Claims	under section 507(a)(8) of the	Bankru	ptcy Code		
Taxpayer ID Number	Kind of Tax	Tax Period		Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX6897	CORP-INC	12/31/2006	1	Unassessed-No Return	\$1,500.00	\$218.65
XX-XXX6897	CORP-INC	12/31/2007	1	Unassessed-No Return	\$2,000.00	\$119.33
XX-XXX6897	CORP-INC	12/31/2008	1	Unassessed-No Return	\$2,500.00	\$5.49
					\$6,000.00	\$343.47

Total Amount of Unsecured Priority Claims:

\$6,343.47

Unsecured G	eneral Claims					
Taxpayer ID Number	Kind of Tax	Tax Period		Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX6897	CORP-INC	12/31/2004	1	Unassessed-No Return	\$500.00	\$159.74
XX-XXX6897	CORP-INC	12/31/2005	1	Unassessed-No Return	\$1,000.00	\$237.55
					\$1,500.00	\$397.29

Total Amount of Unsecured General Claims:

\$1,897.29

B10 (Official Form 10) (12/08) 09 at \$4809 - 11486 50 4tor 357 lain tenteted 1076/280/491 65094: 078 ag 6 1 ag 6 25 of 77

UNITED STATES BANKRUPTCY COURT	DISTRICT OF NEVADA		PROOF OF CLAIM	
Name of Debtor:		Case Number	:	
GLYNDA, LP		09-14865-		
administrat	an administrative expense arising after the commencement ive expense may be filed pursuant to 11 U.S.C. § 503.	of the case. A	request of payment of an	
Name of Creditor (The person or other entity to whom the debt Department of the Treasury - Internal Revenue Service	tor owes money or property):	claim am	is box to indicate that this ends a previously filed	
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114		Court Claim (If known)	Number:	
Telephone number: 1-800-913-9358 Creditor Nu	mber: 4561026	Filed on:		
Name and address where payments should be sent (if different Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106	from above):	anyone el relating to statement	is box if you are aware that lse has filed a proof of claim o your claim. Attach copy of giving particulars.	
Telephone Number: (702) 868-5350	00		in this case.	
1. Amount of Claim as of Date Case Filed: \$500. If all or part of your claim is secured, complete item 4 below; item 4.		Priority un any portion one of the	Claim Entitled to der 11 U.S.C. §507(a). If n of your claim falls in following categories,	
If all or part of your claim is entitled to priority, complete item	15.	amount.	oox and state the	
Check this box if claim includes interest or other charges in itemized statement of interest or charges.	addition to the principal amount of claim. Attach		riority of the claim. support obligations under	
2. Basis for Claim: Taxes (See instruction #2 on reverse side.)	_		\$507(a)(1)(A) or (a)(1)(B).	
3. Last four digits of any number by which creditor identif	☐ Wages, salaries, or commissions (up			
3a. Debtor may have scheduled account as:(See instruction #3a on reverse side.)		to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. \$507 (a)(4).		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien requested information.	on property or a right of setoff and provide the			
Nature of property or right of setoff: □Real I Describe:	Estate	☐ Up to \$2,4	.S.C. §507 (a)(5).	
Value of Property:\$ Annual Interest	Rate%	purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. \$507		
Amount of arrearage and other charges as of time case f	iled included in secured claim,	(a)(7).	use - 11 U.S.C. \$307	
if any: \$ Basis for performance Amount of Secured Claim: \$		governmen	enalties owed to ntal units - 11 U.S.C. §507	
		(a)(8).		
6. Credits: The amount of all payments on this claim has been			ecify applicable paragraph C. §507 (a)().	
7. Documents: Attach redacted copies of any documents that s purchase orders, invoices, itemized statements or running accoagreements. You may also attach a summary. Attach redacted perfection of a security interest. You may also attach a summar	unts, contracts, judgments, mortgages, and security copies of documents providing evidence of		entitled to priority:	
reverse side.)	y. (See histraction y tana definition of yeardered on	\$		
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED I SCANNING.	DOCUMENTS MAY BE DESTROYED AFTER	4/1/10 and ev respect to cas	subject to adjustment on ery 3 years thereafter with es commenced on or after	
If the documents are not available, please explain:	laim must sign it Sign and print name and title if save of the	the date of ad	justment. FOR COURT USE ONLY	
Date: 04/15/2009 creditor or other person authorized	aim must sign it. Sign and print name and title, if any, of the to file this claim and state address and telephone number if ove. Attach copy of power of attorney, if any.		TOR COURT USE UNLY	
BANKRUPTCY SPECIALIST 11	ernal Revenue Service 0 CITY PARKWAY Stop 5028 LVG AS VEGAS, NV 89106			

Department of the Treasury/Internal Revenue Service

Form 10 Attachment

In the Matter of: GLYNDA, LP

4730 S FORT APACHE #300 LAS VEGAS, NV 89147 Case Number 09-14865-LBR

Type of Bankruptcy Case CHAPTER 11

Date of Petition 03/31/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured P	riority Claims un	der section 507(a)(8) of the	Bankru	pptcy Code		
Taxpayer ID Number	Kind of Tax	Tax Period		Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX5569	PTRSHP	12/31/2008	1	Unassessed-No Return	\$0.00	\$0.00
	Total Amount of Unsecured Priority Claims:					\$0.00
Unsecured G	General Claims					
Penalty to d	late of petition on uns	secured priority claims (i	ncludii	ng interest thereon) \$500.00		
		Total	Amo	ount of Unsecured General Claims:		\$500.00

B10 (Official Form 10) (12/08) 09 at \$480 9-11/482 20 dtor 350 lain tented 107/4/200/49/17/5094:078 ag 42 dtor 370 dtor 350 lain tented 107/4/200/49/17/5094:078 ag 42 dtor 370 dtor 37

UNITED STATES BANKRUPTCY COURT DISTRICT	T OF NEVADA	PROOF OF CLAIM		
Name of Debtor:	Case Number 09-14822-			
GUNG-HO CONCRETE LLC NOTE: This form should not be used to make a claim for an administrative expense ar	ising after the commencement of the case. A			
administrative expense may be filed purs. Name of Creditor (The person or other entity to whom the debtor owes money or property):		:- h 4- i di4- 4b -4 4b i-		
Department of the Treasury - Internal Revenue Service	claim am	is box to indicate that this ends a previously filed		
Name and address where notices should be sent: Internal Revenue Service	claim.	N		
P.O. Box 21126 Philadelphia, PA 19114	(If known,	Number:		
Timace.pina, TTT 1911				
Telephone number: 1-800-913-9358 Creditor Number: 4342215	Filed on:			
Name and address where payments should be sent (if different from above): Internal Revenue Service		is box if you are aware that lse has filed a proof of claim		
110 CITY PARKWAY Stop 5028 LVG	relating t	o your claim. Attach copy of		
LAS VEGAS, NV 89106		t giving particulars.		
Telephone Number: (702) 868-5348		is box if you are the debtor in this case.		
1. Amount of Claim as of Date Case Filed: \$\frac{11,120.56}{}\$		Claim Entitled to		
If all or part of your claim is secured, complete item 4 below; however, if all of your claim item 4.	any portion one of the	nder 11 U.S.C. §507(a). If n of your claim falls in following categories,		
If all or part of your claim is entitled to priority, complete item 5.	check the l amount.	box and state the		
■ Check this box if claim includes interest or other charges in addition to the principal amount itemized statement of interest or charges.		oriority of the claim. support obligations under		
2. Basis for Claim: Taxes		\$507(a)(1)(A) or (a)(1)(B).		
(See instruction #2 on reverse side.) 3. Last four digits of any number by which creditor identifies debtor: See Attachm	□ Wages, sa	laries, or commissions (up		
3a. Debtor may have scheduled account as:	before fili	()*) earned within 180 days ng of the bankruptcy		
(See instruction #3a on reverse side.) 4. Secured Claim (See instruction #4 on reverse side.)	business, v	petition or cessation of the debtor's business, whichever is earlier - 11		
Check the appropriate box if your claim is secured by a lien on property or a right of seto requested information.	☐ Contributi	ons to an employee benefit		
Nature of property or right of setoff: □ Real Estate □ Motor Vehicle	□ Other	J.S.C. §507 (a)(5).		
Describe:		25* of deposits toward lease, or rental of property		
Value of Property:\$ Annual Interest Rate%		or services for personal, family, or household use - 11 U.S.C. §507		
Amount of arrearage and other charges as of time case filed included in secured clai				
if any: \$ Basis for perfection:	= Tukes of p	penalties owed to ntal units - 11 U.S.C. §507		
Amount of Secured Claim: \$ Amount Unsecured: \$_	(a)(8).	mai ums - 11 0.3.C. §307		
6. Credits: The amount of all payments on this claim has been credited for the purpose of m	of 11 U.S.	ecify applicable paragraph C. §507 (a)().		
7. Documents: Attach redacted copies of any documents that support the claim, such as propurchase orders, invoices, itemized statements or running accounts, contracts, judgments, m.		entitled to priority:		
agreements. You may also attach a summary. Attach redacted copies of documents providin perfection of a security interest. You may also attach a summary. (See instruction 7 and defireverse side.)		20.60		
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DE SCANNING.	4/1/10 and ev	e subject to adjustment on ery 3 years thereafter with tes commenced on or after		
If the documents are not available, please explain:	the date of ad			
Date: 04/16/2009 Signature: The person filing this claim must sign it. Sign and pri creditor or other person authorized to file this claim and state add different from the notice address above. Attach copy of power of	ress and telephone number if	FOR COURT USE ONLY		
/s/ SANDRA MCKENZIE, Internal Revenue Service				
Bankruptcy Specialist 110 CITY PARKWAY Stop 500 (702) 868-5348 LAS VEGAS, NV 89106	28 LVG			

Form 10 Attachment

Department of the Treasury/Internal Revenue Service

In the Matter of: GUNG-HO CONCRETE LLC 4730 S FORT APACHE #300 LAS VEGAS, NV 89147 09-14822-LBR

Case Number

Type of Bankruptcy Case CHAPTER 11

Date of Petition 03/31/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured P	riority Claims u	nder section 507(a)(8) of the	e Bankru	ptcy Code		
Taxpayer ID Number	Kind of Tax	Tax Period		Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX6966	PTRSHP	12/31/2005	1	NOT FILED	\$100.00	\$0.00
XX-XXX6966	PTRSHP	12/31/2006	1	NOT FILED	\$100.00	\$0.00
XX-XXX6966	PTRSHP	12/31/2007	1	NOT FILED	\$100.00	\$0.00
XX-XXX6966	WT-FICA	12/31/2008	2	Unassessed-No Return	\$3,844.70	\$31.20
XX-XXX6966	PTRSHP	12/31/2008	1	NOT FILED	\$100.00	\$0.00
XX-XXX6966	WT-FICA	03/31/2009	2	Unassessed-No Return	\$3,844.70	\$0.00
					\$8,089.40	\$31.20

Total Amount of Unsecured Priority Claims:

\$8,120.60

Unsecured G	eneral Claims					
Taxpayer ID Number	Kind of Tax	Tax Period		Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX6966	PTRSHP	12/31/2004	1	NOT FILED	\$100.00	\$0.00
XX-XXX6966	MISC PEN	12/31/2005		12/08/2008	\$0.00	\$6.39
					\$100.00	\$6.39

Penalty to date of petition on unsecured priority claims (including interest thereon) \$2,000.00 Penalty to date of petition on unsecured general claims (including interest thereon) \$893.57

Total Amount of Unsecured General Claims:

\$2,999.96

¹ THE ABOVE LIABILITY HAS BEEN LISTED AS A POTENTIAL LIABILITITY FOR THE DEBTOR BECAUSE THE RETURN HAS NOT BEEN FILED. AS SOON AS THE DEBTOR FILES THE RETURN WITH THE IRS AS REQUIRED BY LAW THIS CLAIM WILL BE ADJUSTED TO REFLECT THE ASSESSED LIABILITY.

² UNASSESSED TAX LIABILITY(IES) HAVE BEEN LISTED ON THIS CLAIM BECAUSE OUR RECORDS SHOW NO RETURN(S) FILED. WHEN THE DEBTOR(S) FILES THE RETURN OR PROVIDES OTHER INFORMATION

B10 (Official Form 10) (12/08) 09 at \$480 9-11477 80 duor 350 lain tented 1076 280 491 750 94:08 ag 42 ag 42 of 77

UNITED STATES BANKRUPTCY COURT DISTE	RICT OF NEVADA	PROOF OF CLAIM		
Name of Debtor:	Case Numbe			
HERITAGE LAND COMPANY LLC NOTE: This form should not be used to make a claim for an administrative expens	o9-14778 se arising after the commencement of the case. A			
administrative expense may be filed p				
Name of Creditor (The person or other entity to whom the debtor owes money or proper Department of the Treasury - Internal Revenue Service	claim an	is box to indicate that this nends a previously filed		
Name and address where notices should be sent: Internal Revenue Service	claim.	N		
P.O. Box 21126 Philadelphia, PA 19114	(If known	Number:		
Piniadeipina, PA 19114				
Telephone number: 1-800-913-9358 Creditor Number: 4288786	Filed on:			
Name and address where payments should be sent (if different from above): Internal Revenue Service		is box if you are aware that		
110 CITY PARKWAY Stop 5028 LVG	relating	else has filed a proof of claim to your claim. Attach copy of		
LAS VEGAS, NV 89106	statemen	t giving particulars.		
Telephone Number: (702) 868-5348		is box if you are the debtor e in this case.		
1. Amount of Claim as of Date Case Filed: \$500.00		f Claim Entitled to		
If all or part of your claim is secured, complete item 4 below; however, if all of your claim 4.	arm is unsecured, do not complete any portion	nder 11 U.S.C. §507(a). If on of your claim falls in following categories,		
If all or part of your claim is entitled to priority, complete item 5.	check the amount.	box and state the		
■ Check this box if claim includes interest or other charges in addition to the principal itemized statement of interest or charges.		oriority of the claim. support obligations under		
2. Basis for Claim: Taxes		\$507(a)(1)(A) or (a)(1)(B).		
(See instruction #2 on reverse side.) 3. Last four digits of any number by which creditor identifies debtor: See Atta	achment	laries, or commissions (up		
3a. Debtor may have scheduled account as:	to \$10,95	0*) earned within 180 days ng of the bankruptcy		
(See instruction #3a on reverse side.)	petition of	r cessation of the debtor's whichever is earlier - 11		
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of	II C C 85			
requested information.	□ Contribut	ions to an employee benefit		
Nature of property or right of setoff: \Box Real Estate \Box Motor Veh		J.S.C. §507 (a)(5).		
Describe:		425* of deposits toward lease, or rental of property		
Value of Property:\$ Annual Interest Rate%	or service	s for personal, family, or		
Amount of arrearage and other charges as of time case filed included in secured		household use - 11 U.S.C. §507 (a)(7).		
if any: \$ Basis for perfection:	□ Taxes or	penalties owed to		
Amount of Secured Claim: \$ Amount Unsecured	governme (a)(8).	ntal units - 11 U.S.C. §507		
6. Credits: The amount of all payments on this claim has been credited for the purpose		pecify applicable paragraph .C. §507 (a)().		
7. Documents: Attach redacted copies of any documents that support the claim, such as	promissory notes,			
purchase orders, invoices, itemized statements or running accounts, contracts, judgment agreements. You may also attach a summary. Attach redacted copies of documents prov	riding evidence of	t entitled to priority:		
perfection of a security interest. You may also attach a summary. (See instruction 7 and reverse side.)	definition of "redacted" on \$			
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE SCANNING.	4/1/10 and e	e subject to adjustment on very 3 years thereafter with		
If the documents are not available, please explain:	respect to ca. the date of ac	ses commenced on or after ljustment.		
Date: 04/15/2000 Signature: The person filing this claim must sign it. Sign an		FOR COURT USE ONLY		
Date: 04/16/2009 creditor or other person authorized to file this claim and state different from the notice address above. Attach copy of power				
/s/ SANDRA MCKENZIE, Internal Revenue Service	- 5000 I VC			
Bankruptcy Specialist 110 CITY PARKWAY Stop (702) 868-5348 LAS VEGAS, NV 89106	p 3028 LVG			



Form 10 Attachment

Department of the Treasury/Internal Revenue Service

In the Matter of: HERITAGE LAND COMPANY LLC 4730 S FORT APACHE #300 LAS BVEGAS, NV 89147

Case Number 09-14778-LBR

Type of Bankruptcy Case CHAPTER 11

Date of Petition 03/31/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured P	riority Claims un	der section 507(a)(8) of the	Bankru	ptcy Code		
Taxpayer ID Number	Kind of Tax	Tax Period		Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX2918	PTRSHP	12/31/2008	1	Unassessed-No Return	\$0.00	\$0.00
	Total Amount of Unsecured Priority Claims:					\$0.00
Unsecured G	General Claims					
Penalty to d	late of petition on uns	secured priority claims (includii	ng interest thereon) \$500.00		
		Total	Amo	ount of Unsecured General Claims:	:	\$500.00

B10 (Official Form 10) (12/08) 09 at \$480 9-11/486 00-41 at 350 lain tented 1017/2/28/04/1 650 94:08 ag 12/3 of 77

UNITED STATES BANKRUPTCY COURT	_ DISTRICT OF NEVADA		PROOF OF CLAIM	
Name of Debtor: JACKKNIFE, LP		Case Number 09-14860-		
NOTE: This form should not be used to make a claim for an administrati	ve expense arising after the commencement of be filed pursuant to 11 U.S.C. § 503.			
Name of Creditor (The person or other entity to whom the debtor owes money Department of the Treasury - Internal Revenue Service	* *		s box to indicate that this ends a previously filed	
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114	claim. Court Claim Number: (If known)			
Telephone number: 1-800-913-9358 Creditor Number: 4529937		Filed on:		
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106		anyone el relating to statement	s box if you are aware that se has filed a proof of claim your claim. Attach copy of giving particulars.	
Telephone Number: (702) 868-5350			in this case.	
1. Amount of Claim as of Date Case Filed: \$500.00 If all or part of your claim is secured, complete item 4 below; however, if all of item 4.		Priority un any portion	Claim Entitled to der 11 U.S.C. §507(a). If a of your claim falls in following categories,	
If all or part of your claim is entitled to priority, complete item 5.		check the box and state the amount.		
■ Check this box if claim includes interest or other charges in addition to the itemized statement of interest or charges.	principal amount of claim. Attach		riority of the claim.	
2. Basis for Claim: Taxes (See instruction #2 on reverse side.)			support obligations under §507(a)(1)(A) or (a)(1)(B).	
3. Last four digits of any number by which creditor identifies debtor:	☐ Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11			
3a. Debtor may have scheduled account as: (See instruction #3a on reverse side.) 4. Secured Claim (See instruction #4 on reverse side.)				
Check the appropriate box if your claim is secured by a lien on property or requested information.	a right of setoff and provide the	U.S.C. \$507 (a)(4). Contributions to an employee benefit plan -11 U.S.C. \$507 (a)(5).		
Nature of property or right of setoff: ☐ Real Estate ☐ M Describe:	otor Vehicle	☐ Up to \$2,4	25* of deposits toward ease, or rental of property	
Value of Property:\$ Annual Interest Rate%		or services for personal, family, or household use - 11 U.S.C. \$507		
Amount of arrearage and other charges as of time case filed included in		(a)(7).		
if any: \$ Basis for perfection: Amount of Secured Claim: \$ Amount U			enalties owed to atal units - 11 U.S.C. §507	
6. Credits: The amount of all payments on this claim has been credited for the	purpose of making this proof of claim.	□ Other - Spo	ecify applicable paragraph	
7. Documents: Attach redacted copies of any documents that support the claim purchase orders, invoices, itemized statements or running accounts, contracts, agreements. You may also attach a summary. Attach redacted copies of documents perfection of a security interest. You may also attach a summary. (<i>See instruct reverse side.</i>)	judgments, mortgages, and security ents providing evidence of		C. \$507 (a)(). entitled to priority:	
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS SCANNING. If the documents are not available, please explain:		4/1/10 and eve	subject to adjustment on ery 3 years thereafter with es commenced on or after justment.	
Signature: The person filing this claim must sign i	s. Sign and print name and title, if any, of the		FOR COURT USE ONLY	
Date: 04/15/2009 creditor or other person authorized to file this claim different from the notice address above. Attach cop	and state address and telephone number if			
/s/ ROSE MILCHLING, Internal Revenue S BANKRUPTCY SPECIALIST 110 CITY PARKY (702) 868-5350 LAS VEGAS, NV	VAY Stop 5028 LVG			

Form 10 Attachment

In the Matter of: JACKKNIFE, LP

Department of the Treasury/Internal Revenue Service

4730 S FORT APACHE #300 LAS VEGAS, NV 89147 09-14860-LBR

Type of Bankruptcy Case CHAPTER 11

Date of Petition 03/31/2009

Case Number

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured P	riority Claims un	der section 507(a)(8) of the	Bankru	ptcy Code			
Taxpayer ID Number	Kind of Tax	Tax Period		Date Tax Assessed	Tax Due	Interest to Petition Date	
XX-XXX6189	PTRSHP	12/31/2008	1	Unassessed-No Return	\$0.00	\$0.00	
	Total Amount of Unsecured Priority Claims:					\$0.00	
Unsecured G	General Claims						
Penalty to d	late of petition on uns	secured priority claims (includii	ng interest thereon) \$500.00			
		Total	Amo	ount of Unsecured General Claims:	:	\$500.00	

B10 (Official Form 10) (12/08) 09 at \$4809 - 1148560 duor 357 lain tenteted 1076/280/69185094: 078 ag 62 a gof 23 of 77

UNITED STATES BANKRUPTCY COURT DISTRIC	PROOF OF CLAIM			
Name of Debtor:	Case Number 09-14856-			
OVERFLOW, LP NOTE: This form should not be used to make a claim for an administrative expense as	rising after the commencement of the case. A			
administrative expense may be filed purs Name of Creditor (The person or other entity to whom the debtor owes money or property):		is box to indicate that this		
Department of the Treasury - Internal Revenue Service	claim am	ends a previously filed		
Name and address where notices should be sent: Internal Revenue Service		claim.		
P.O. Box 21126 Philadelphia, PA 19114		Court Claim Number: (If known)		
	ļ.,,			
Telephone number: 1-800-913-9358 Creditor Number: 4640511	Filed on:			
Name and address where payments should be sent (if different from above): Internal Revenue Service		is box if you are aware that lse has filed a proof of claim		
110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106	relating t	relating to your claim. Attach copy of statement giving particulars.		
LAS YEGAS, NY 69100				
Telephone Number: (702) 868-5348		is box if you are the debtor in this case.		
1. Amount of Claim as of Date Case Filed: \$500.00		Claim Entitled to		
If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.		Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories,		
If all or part of your claim is entitled to priority, complete item 5.	check the l amount.	check the box and state the		
■ Check this box if claim includes interest or other charges in addition to the principal amount itemized statement of interest or charges.		riority of the claim. support obligations under		
2. Basis for Claim: Taxes (See instruction #2 on reverse side.)		11 U.S.C. \$507(a)(1)(A) or (a)(1)(B).		
3. Last four digits of any number by which creditor identifies debtor: See Attachm	ment □ Wages, sa	☐ Wages, salaries, or commissions (up to \$10,950*) earned within 180 days		
3a. Debtor may have scheduled account as:	before fili	before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11		
(See instruction #3a on reverse side.) 4. Secured Claim (See instruction #4 on reverse side.)	business, v			
Check the appropriate box if your claim is secured by a lien on property or a right of seto requested information.	☐ Contributi	U.S.C. §507 (a)(4). □ Contributions to an employee benefit plan -11 U.S.C. §507 (a)(5). □ Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7).		
Nature of property or right of setoff: □ Real Estate □ Motor Vehicle Describe:	□ Other □ Up to \$2,4			
Value of Property:\$ Annual Interest Rate %	or services			
Amount of arrearage and other charges as of time case filed included in secured cla				
if any: \$ Basis for perfection:	□ Taxes or p	enalties owed to		
Amount of Secured Claim: \$ Amount Unsecured: \$		governmental units - 11 U.S.C. §507 (a)(8).		
6. Credits: The amount of all payments on this claim has been credited for the purpose of n		ecify applicable paragraph		
7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes,		of 11 U.S.C. \$507 (a)(). Amount entitled to priority:		
purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.)		Amount endued to priority.		
		\$		
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DE SCANNING.	4/1/10 and ev	*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after		
If the documents are not available, please explain:	the date of ad	justment.		
Date: 05/15/2009 Signature: The person filing this claim must sign it. Sign and proceeditor or other person authorized to file this claim and state addifferent from the notice address above. Attach copy of power of	lress and telephone number if	FOR COURT USE ONLY		
/s/ SANDRA MCKENZIE, Internal Revenue Service	2011/0			
Bankruptcy Specialist 110 CITY PARKWAY Stop 50 (702) 868-5348 LAS VEGAS, NV 89106	28 LVG			

Form 10 Attachment

In the Matter of: OVERFLOW, LP

Department of the Treasury/Internal Revenue Service

4730 S FORT APACHE #300 LAS VEGAS, NV 89147 09-14856-LBR

Type of Bankruptcy Case

Type of Bankruptcy Case CHAPTER 11

Date of Petition 03/31/2009

Case Number

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured P	riority Claims ur	nder section 507(a)(8) of the l	3ankru	iptcy Code		
Taxpayer ID Number	Kind of Tax	Tax Period		Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX9349	PTRSHP	12/31/2008	1	Unassessed-No Return	\$0.00	\$0.00
	Total Amount of Unsecured Priority Claims:		\$0.00			
Unsecured General Claims						
Penalty to date of petition on unsecured priority claims (including interest thereon) \$500.00						
Total Amount of Unsecured General Claims:				\$500.00		

B10 (Official Form 10) (12/08) 09 at \$4809 - 114848040 at 357 lain to 1360 lain to

UNITED STATES BANKRUPTCY COURT DISTRICT OF	PROOF OF CLAIM			
Name of Debtor:	Case Number 09-14848-			
PARCEL 20 LLC NOTE: This form should not be used to make a claim for an administrative expense arisin,	g after the commencement of the case. A			
administrative expense may be filed pursuant Name of Creditor (The person or other entity to whom the debtor owes money or property):		is how to indicate that this		
Department of the Treasury - Internal Revenue Service		☐ Check this box to indicate that this claim amends a previously filed		
Name and address where notices should be sent: Internal Revenue Service		Court Claim Number:		
P.O. Box 21126 Philadelphia, PA 19114		(If known)		
	Filed on:			
Telephone number: 1-800-913-9358 Creditor Number: 4641283	r ned on.			
Name and address where payments should be sent (if different from above): Internal Revenue Service		is box if you are aware that lse has filed a proof of claim		
110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106	relating to	relating to your claim. Attach copy of statement giving particulars.		
,		is box if you are the debtor		
Telephone Number: (702) 868-5348		in this case.		
1. Amount of Claim as of Date Case Filed: \$\frac{1,500.00}{}	Priority un	Claim Entitled to der 11 U.S.C. §507(a). If		
If all or part of your claim is secured, complete item 4 below; however, if all of your claim is ur item 4.	any portion	n of your claim falls in following categories,		
If all or part of your claim is entitled to priority, complete item 5.	check the bamount.	check the box and state the		
■ Check this box if claim includes interest or other charges in addition to the principal amount itemized statement of interest or charges.	of claim. Attach Specify the p	riority of the claim.		
2. Basis for Claim: Taxes		☐ Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).		
(See instruction #2 on reverse side.) 3. Last four digits of any number by which creditor identifies debtor: See Attachment	□ Wages, sal	Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. \$507 (a)(4).		
3a. Debtor may have scheduled account as:	to \$10,950			
(See instruction #3a on reverse side.)				
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and	nd provide the U.S.C. §50			
requested information.		ons to an employee benefit (S.C. §507 (a)(5).		
Nature of property or right of setoff: □ Real Estate □ Motor Vehicle Describe:	□ Other □ Up to \$2,4	☐ Up to \$2,425* of deposits toward		
Value of Property:\$ Annual Interest Rate %		purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. \$507 (a)(7).		
Amount of arrearage and other charges as of time case filed included in secured claim,				
if any: \$ Basis for perfection:		analties awad to		
Amount of Secured Claim: \$ Amount Unsecured: \$		☐ Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8).		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making	1: 0.01:	ecify applicable paragraph		
7. Documents: Attach redacted copies of any documents that support the claim, such as promiss	of 11 U.S.	C. §507 (a)().		
purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of		Amount entitled to priority:		
perfection of a security interest. You may also attach a summary. (See instruction 7 and definition		\$		
reverse side.) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTR		subject to adjustment on		
SCANNING.		4/1/10 and every 3 years thereafter with respect to cases commenced on or after		
If the documents are not available, please explain:	the date of ad	,		
Date: 05/15/2009 Signature: The person filing this claim must sign it. Sign and print n creditor or other person authorized to file this claim and state address different from the notice address above. Attach copy of power of attach.	and telephone number if	FOR COURT USE ONLY		
/s/ SANDRA MCKENZIE, Internal Revenue Service				
Bankruptcy Specialist 110 CITY PARKWAY Stop 5028 L (702) 868-5348 LAS VEGAS, NV 89106	VG			



Form 10 Attachment

In the Matter of: PARCEL 20 LLC

Department of the Treasury/Internal Revenue Service

4730 S FORT APACHE #300 LAS VEGAS, NV 89147 Case Number 09-14848-LBR

Type of Bankruptcy Case CHAPTER 11

Date of Petition 03/31/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured G	eneral Claims					
Taxpayer ID Number	Kind of Tax	Tax Period		Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX5534	PTRSHP	12/31/2006	1	Unassessed-No Return	\$0.00	\$0.00
XX-XXX5534	PTRSHP	12/31/2007	1	Unassessed-No Return	\$0.00	\$0.00
XX-XXX5534	PTRSHP	12/31/2008	1	Unassessed-No Return	\$0.00	\$0.00
					\$0.00	\$0.00

Penalty to date of petition on unsecured general claims (including interest thereon) \$1,500.00

Total Amount of Unsecured General Claims: \$1,500.00

Case 09-14814-lbr Doc 357 Entered 07/28/09 15:34:08 Page 37 of 77

B10 (Official Form 10) (12/08) Case 09-14887-lbr Claim 3-1 Filed 05/08/09 Page 1 of 2

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEVADA		PROOF OF CLAIM	
Name of Debtor: PINNACLE GRADING LLC	Case Number: 09-14887-LBR		
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement administrative expense may be filed pursuant to 11 U.S.C. § 503.	of the case. A	request of payment of an	
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114	Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: (If known)		
Telephone number: 1-800-913-9358	Filed on:	 -	
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106	anyone e relating t statemen	is box if you are aware that lse has filed a proof of claim o your claim. Attach copy of t giving particulars.	
Telephone Number: (702) 868-5348		is box if you are the debtor in this case.	
1. Amount of Claim as of Date Case Filed: \$\frac{15,729.92}{}\$ If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5.	Priority un any portion one of the	Claim Entitled to der 11 U.S.C. §507(a). If n of your claim falls in following categories, nox and state the	
■ Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.	Specify the priority of the claim. Domestic support obligations under		
2. Basis for Claim: Taxes (See instruction #2 on reverse side.)	11 U.S.C. §507(a)(1)(A) or (a)(1)(B). Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4). Contributions to an employee benefit plan -11 U.S.C. §507 (a)(5). Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7). Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8).		
3a. Debtor may have scheduled account as: (See instruction #3a on reverse side.) 4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.			
Nature of property or right of setoff: Real Estate Motor Vehicle Other Describe: Value of Property:\$ Annual Interest Rate% Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ Basis for perfection:			
Amount of Secured Claim: \$ Amount Unsecured: \$			
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain: Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the	of 11 U.S. Amount \$ 12.9 *Amounts are 4/1/10 and ev respect to cas the date of ad	ecify applicable paragraph C. §507 (a)(). entitled to priority: 228.30 e subject to adjustment on ery 3 years thereafter with es commenced on or after fjustment. FOR COURT USE ONLY	
Date: 05/07/2009 Signature: The person limits that has signature and the, it any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. /s/ SANDRA MCKENZIE, Internal Revenue Service Bankruptcy Specialist 110 CITY PARKWAY Stop 5028 LVG (702) 868-5348 LAS VEGAS, NV 89106		Service Servic	

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C §§ 152 and 3571.

Case 09-14887-lbr Claim 3-1 Filed 05/08/09 Page 2 of 2

Proof of Claim for Internal Revenue Taxes



Form 10 Attachment

Case Number 09-14887-LBR

Type of Bankruptcy Case

CHAPTER 11

Date of Petition 04/01/2009

In the Matter of: PINNACLE GRADING LLC 4730 S FORT APACHE #300

Department of the Treasury/Internal Revenue Service

LAS VEGAS, NV 89147

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code						
Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date	
XX-XXX4838	WT-FICA	12/31/2006	04/13/2009	\$11,176.53	\$1,751.77	

Total Amount of Unsecured Priority Claims:

\$12,928.30

Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon) \$2,801.62

Total Amount of Unsecured General Claims:

\$2,801.62

Creditor: (4669945) Internal Revenue Service Attn Bankruptcy Desk/Managing Agent P O Box 21126 DPN 781 Philadelphia, PA 19114	Claim No: 3 Original Filed Date: 05/08/2009 Original Entered Date: 05/08/2009	Status: Filed by: CR Entered by: IRSPOC2, Modified:	
Unsecured claimed: \$2801.0 Secured claimed: \$0.0 Priority claimed: \$12928.0	00		-
Total claimed: \$15729.	92		
	aim #3 filed by Intern	al Revenue Service, total amount	t claimed: \$15729.92
Description:			
Remarks:			

Case 09-14814-lbr Doc 357 Entered 07/28/09 15:34:08 Page 40 of 77

B10 (Official Form 10) (12/08) Case 09-14882-lbr Claim 3-1 Filed 05/08/09 Page 1 of 2

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEVADA	 :	PROOF OF CLAIM	
Name of Debtor: RHODES HOMES ARIZONA LLC	Case Number 09-14882-		
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement administrative expense may be filed pursuant to 11 U.S.C. § 503.			
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service	1	is box to indicate that this ends a previously filed	
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114	claim.	Number:	
Telephone number: 1-800-913-9358 Creditor Number: 4657552	Filed on:		
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106	anyone el relating to statement	is box if you are aware that lse has filed a proof of claim o your claim. Attach copy of t giving particulars.	
Telephone Number: (702) 868-5348		is box if you are the debtor in this case.	
Secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5.	Priority un any portion one of the f check the b	Claim Entitled to der 11 U.S.C. §507(a). If n of your claim falls in following categories, ox and state the	
☐ Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		riority of the claim.	
2. Basis for Claim: Taxes (See instruction #2 on reverse side.)	11 U.S.C.	support obligations under §507(a)(1)(A) or (a)(1)(B).	
3a. Debtor may have scheduled account as: (See instruction #3a on reverse side.) 4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the	 □ Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4). 		
Nature of property or right of setoff: Real Estate Motor Vehicle Other Describe: Value of Property: Annual Interest Rate Motor Vehicle Annual Interest Rate Motor Vehicle Annual Interest Rate Motor Vehicle Other	☐ Contribution ☐ Contribution ☐ Up to \$2,42 ☐ purchase, leads or services	ons to an employee benefit .S.C. §507 (a)(5). 25* of deposits toward ease, or rental of property for personal, family, or use - 11 U.S.C. §507	
	ŀ		
if any: \$ Basis for perfection: Amount of Secured Claim: \$ Amount Unsecured: \$		enalties owed to stal units - 11 U.S.C. §507	
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.	☐ Other - Spe	ecify applicable paragraph	
7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.)	of 11 U.S.C	C. §507 (a)(). entitled to priority:	
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.	4/1/10 and eve	subject to adjustment on ery 3 years thereafter with es commenced on or after	
Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the		FOR COURT USE ONLY	
creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.		TON COOK TOD GILL	
/s/ SANDRA MCKENZIE, Internal Revenue Service Bankruptcy Specialist 110 CITY PARKWAY Stop 5028 LVG (702) 868-5348 LAS VEGAS, NV 89106			

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C §§ 152 and 3571.

Case 09-14882-lbr Claim 3-1 Filed 05/08/09 Page 2 of 2

Proof of Claim for Internal Revenue Taxes

Form 10 Attachment

Department of the Treasury/Internal Revenue Service

In the Matter of: RHODES HOMES ARIZONA LLC 313 SOUTH AZTEC ROAD GOLDEN VALLEY, AZ 86413 Case Number 09-14882-LBR

Type of Bankruptcy Case CHAPTER 11

Date of Petition 03/31/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured P	riority Claims	under section 507(a)(8) of the l	3ankn	iptcy Code		
Taxpayer ID Number	Kind of Tax	Tax Period		Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX7248	WT-FICA	03/31/2009	1	Unassessed-No Return	\$9,454.00	\$0.00

Total Amount of Unsecured Priority Claims:

\$9,454.00

Creditor: (4657552) Internal Revenue Service Attn Bankruptcy Desk/Managing Agent P O Box 21126 DPN 781 Philadelphia, PA 19114	Claim No: 3 Original Filed Date: 05/08/2009 Original Entered Date: 05/08/2009	Status: Filed by: CR Entered by: IRSPOC2, Modified:	
Unsecured claimed: \$0.00 Secured claimed: \$0.00 Priority claimed: \$9454.00 Total claimed: \$9454.00))		
	im #3 filed by Intern SPOC2)	al Revenue Service, total amount	claimed: \$9454
Remarks:			

B10 (Official Form 10) (12/08) 09 at \$480 9-11/486 80-41 at 350 lain tented 1017/2/28/06/2025/094:08 ag 12/3 of 77

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEVADA		PROOF OF CLAIM		
Name of Debtor: RHODES ARIZONA PROPERTIES LLC	Case Number 09-14868-			
NOTE: This form should not be used to make a claim for an administrative expense arising after the commer administrative expense may be filed pursuant to 11 U.S.C. § 50		request of payment of an		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service	claim am	is box to indicate that this ends a previously filed		
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114	Court Claim (If known)	Number:		
Telephone number: 1-800-913-9358 Creditor Number: 4640549	Filed on:			
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106	anyone el relating to statement	is box if you are aware that lse has filed a proof of claim o your claim. Attach copy of giving particulars.		
Telephone Number: (702) 868-5348		in this case.		
1. Amount of Claim as of Date Case Filed: \$\frac{1,000.00}{}\$ If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not contem 4. If all or part of your claim is entitled to priority, complete item 5.	Priority un any portion one of the inches the inches in th	Claim Entitled to der 11 U.S.C. §507(a). If n of your claim falls in following categories, box and state the		
☐ Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		riority of the claim.		
2. Basis for Claim: Taxes (See instruction #2 on reverse side.)		support obligations under $$507(a)(1)(A)$ or $(a)(1)(B)$.		
3a. Debtor may have scheduled account as: (See instruction #3a on reverse side.) 4. Secured Claim (See instruction #4 on reverse side.)	to \$10,950 before filin petition or business, v	☐ Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. \$507 (a)(4).		
Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: □Real Estate □ Motor Vehicle □Other Describe:	☐ Contributing plan -11 U ☐ Up to \$2,4 purchase, 1	ons to an employee benefit (S.C. §507 (a)(5). 25* of deposits toward lease, or rental of property		
Value of Property:\$ Annual Interest Rate% Amount of arrearage and other charges as of time case filed included in secured claim,		or services for personal, family, or household use - 11 U.S.C. §507 (a)(7).		
if any: \$ Basis for perfection: Amount of Secured Claim: \$ Amount Unsecured: \$		enalties owed to ntal units - 11 U.S.C. §507		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:	of 11 U.S. Amount *Amounts are 4/1/10 and everspect to case the date of ad	e subject to adjustment on ery 3 years thereafter with es commenced on or after justment.		
Date: 06/01/2009 Signature: The person filing this claim must sign it. Sign and print name and title, if ar creditor or other person authorized to file this claim and state address and telephone nudifferent from the notice address above. Attach copy of power of attorney, if any. /s/ SANDRA MCKENZIE, Bankruptcy Specialist (702) 868-5348 Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106		FOR COURT USE ONLY		

Proof of Claim for Internal Revenue Taxes

Form 10 Attachment

Department of the Treasury/Internal Revenue Service

In the Matter of: RHODES ARIZONA PROPERTIES LLC 313 SOUTH AZTEC ROAD GOLDEN VALLEY, AZ 86413

Case Number 09-14868-LBR

Type of Bankruptcy Case CHAPTER 11

Date of Petition 03/31/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code						
Taxpayer ID Number	Kind of Tax	Tax Period		Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX7248	WT-FICA	03/31/2009	1	Unassessed-No Return	\$1,000.00	\$0.00

Total Amount of Unsecured Priority Claims:

\$1,000.00

Case 09-14814-lbr Doc 357 Entered 07/28/09 15:34:08 Page 45 of 77

B10 (Official Form 10) (12/08) Case 09-14814-lbr Claim 10-1 Filed 05/06/09 Page 1 of 2

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEVADA	PROOF OF CLAIM		
Name of Debtor: RHODES COMPANIES LLC		Case Number: 09-14814-LBR	
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencemen administrative expense may be filed pursuant to 11 U.S.C. § 503.	t of the case. A	request of payment of an	
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114	Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: (If known)		
Telephone number: 1-800-913-9358	Filed on:		
•		· · · · · · · · · · · · · · · · · · ·	
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106	anyone e relating t statemen	is box if you are aware that lse has filed a proof of claim o your claim. Attach copy of t giving particulars.	
Telephone Number: (702) 868-5348		is box if you are the debtor in this case.	
1. Amount of Claim as of Date Case Filed: \$792,519.98	5. Amount of	Claim Entitled to	
If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.	Priority un any portio one of the	nder 11 U.S.C. §507(a). If n of your claim falls in following categories,	
If all or part of your claim is entitled to priority, complete item 5.	amount.	box and state the	
■ Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		priority of the claim.	
2. Basis for Claim: Taxes		\$507(a)(1)(A) or (a)(1)(B).	
(See instruction #2 on reverse side.) 3. Last four digits of any number by which creditor identifies debtor: See Attachment	- Wassa sa	laries, or commissions (up	
3a. Debtor may have scheduled account as: (See instruction #3a on reverse side.) 4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the	to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. \$507 (a)(4).		
requested information. Real Estate Motor Vehicle Other	□ Contributi	ons to an employee benefit J.S.C. §507 (a)(5).	
Describe: Value of Property:\$ Annual Interest Rate% Amount of arrearage and other charges as of time case filed included in secured claim,	purchase, or services	25* of deposits toward lease, or rental of property for personal, family, or use - 11 U.S.C. §507	
if any: \$Basis for perfection:	Towas or m	enalties owed to	
Amount of Secured Claim: \$ Amount Unsecured: \$		ntal units - 11 U.S.C. §507	
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 7. Decuments: Attack redected series of any decrease the transfer of the purpose of making this proof of claim.		ecify applicable paragraph C. §507 (a)().	
7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on		entitled to priority:	
reverse side.) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.	*Amounts are 4/1/10 and eve	subject to adjustment on ery 3 years thereafter with	
If the documents are not available, please explain:	the date of adj	es commenced on or after iustment.	
Date: 05/05/2009 Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.		FOR COURT USE ONLY	
/s/ SANDRA MCKENZIE, Bankruptcy Specialist (702) 868-5348 Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106			

Case 09-14814-lbr Claim 10-1 Filed 05/06/09 Page 2 of 2

Proof of Claim for Internal Revenue Taxes

(3)

Form 10 Attachment

Department of the Treasury/Internal Revenue Service

In the Matter of: RHODES COMPANIES LLC 4730 S FORT APACHE #300 LAS VEGAS, NV 89147 Case Number 09-14814-LBR

Type of Bankruptcy Case CHAPTER 11

Date of Petition 03/31/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured P	riority Claims	under section 507(a)(8) of the	Bankru	ptcy Code		
Taxpayer ID Number	Kind of Tax	Tax Period		Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX3060	WT-FICA	12/31/2005	1	Unassessed-No Return	\$100.00	\$0.00
XX-XXX3060	WT-FICA	03/31/2006	1	Unassessed-No Return	\$100.00	\$0.00
XX-XXX3060	WT-FICA	06/30/2006	1	Unassessed-No Return	\$100.00	\$0.00
XX-XXX3060	WT-FICA	09/30/2006	1	Unassessed-No Return	\$100.00	\$0.00
XX-XXX3060	WT-FICA	12/31/2006	1	Unassessed-No Return	\$100.00	\$0.00
XX-XXX3060	FUTA	12/31/2006	1	Unassessed-No Return	\$100.00	\$0.00
XX-XXX3060	WT-FICA	12/31/2007		03/31/2008	\$0.00	\$45.49
XX-XXX3060	WT-FICA	06/30/2008	1	Unassessed-No Return	\$194,185.69	\$7,065.98
XX-XXX3060	WT-FICA	09/30/2008	1	Unassessed-No Return	\$194,185.69	\$4,384.37
XX-XXX3060	WT-FICA	12/31/2008	1	Unassessed-No Return	\$194,185.69	\$1,575.70
XX-XXX3060	WT-FICA	03/31/2009	1	Unassessed-No Return	\$194,185.69	\$0.00
					\$777,342.76	\$13,071.54

Total Amount of Unsecured Priority Claims:

\$790,414,30

Taxpayer ID Number	Kind of Tax	Tax Period		Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX3060	PTRSHP	12/31/2005	1	Unassessed-No Return	\$0.00	\$0.00
XX-XXX3060	FUTA	12/31/2005	1	Unassessed-No Return	\$100.00	\$0.00
XX-XXX3060	PTRSHP	12/31/2006	1	Unassessed-No Return	\$0.00	\$0.00
XX-XXX3060	PTRSHP	12/31/2007	1	Unassessed-No Return	\$0.00	\$0.00
XX-XXX3060	PTRSHP	12/31/2008	1	Unassessed-No Return	\$0.00	\$0.00
					\$100.00	\$0.00

Penalty to date of petition on unsecured priority claims (including interest thereon) \$5.68 Penalty to date of petition on unsecured general claims (including interest thereon) \$2,000.00

Total Amount of Unsecured General Claims:

\$2,105.68

Creditor: (4742469) Claim No: 10 Status: INTERNAL REVENUE Original Filed Filed by: CR Date: 05/06/2009 Entered by: IRSPOC2, SERVICE Modified: Original Entered CENTRALIZED Date: 05/06/2009 INSOLVENCY P.O. BOX 21126 PHILADELPHIA, PA 19114 Unsecured claimed: \$2105.68 Secured claimed: \$0.00 **Priority** claimed: \$790414.30 Total claimed: \$792519.98 History: **Details** 10-1 05/06/2009 Claim #10 filed by INTERNAL REVENUE SERVICE, total amount claimed: \$792519.98 (IRSPOC2) Description: Remarks:

Case 09-14814-lbr Doc 357 Entered 07/28/09 15:34:08 Page 48 of 77

B10 (Official Form 10) (12/08) Case 09-14854-lbr Claim 12-1 Filed 05/18/09 Page 1 of 2

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEVADA		PROOF OF CLAIM
Name of Debtor: RHODES RANCH GOLF AND COUNTRY CLUB	Case Number 09-14854-	LBR
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement administrative expense may be filed pursuant to 11 U.S.C. § 503.	of the case. A	request of payment of an
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service		is box to indicate that this ends a previously filed
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114	claim.	Number:
Telephone number: 1-800-913-9358 Creditor Number: 4655099	Filed on:	
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106	anyone el relating to statement	is box if you are aware that lse has filed a proof of claim o your claim. Attach copy of t giving particulars.
Telephone Number: (702) 868-5348		is box if you are the debtor in this case.
1. Amount of Claim as of Date Case Filed: \$\\\ \)105,042.44		Claim Entitled to
If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.	any portion	nder 11 U.S.C. §507(a). If n of your claim falls in following categories,
If all or part of your claim is entitled to priority, complete item 5.	amount.	oox and state the
■ Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		riority of the claim.
2. Basis for Claim: Taxes	11 U.S.C.	§507(a)(1)(A) or (a)(1)(B).
(See instruction #2 on reverse side.) 3. Last four digits of any number by which creditor identifies debtor: See Attachment		laries, or commissions (up
3a. Debtor may have scheduled account as: (See instruction #3a on reverse side.) 4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the	before filir petition or	*) carned within 180 days ag of the bankruptcy cessation of the debtor's whichever is earlier - 11 07 (a)(4).
requested information.		ons to an employee benefit S.C. §507 (a)(5).
Nature of property or right of setoff:	purchase, l or services	25* of deposits toward lease, or rental of property for personal, family, or use - 11 U.S.C. §507
if any: \$ Basis for perfection:		••
Amount of Secured Claim: \$ Amount Unsecured: \$		enalties owed to ntal units - 11 U.S.C. §507
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.		ecify applicable paragraph C. §507 (a)().
7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.)	Amount	entitled to priority:
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:	4/1/10 and eve	subject to adjustment on ery 3 years thereafter with es commenced on or after justment
Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the		FOR COURT USE ONLY
Date: 05/15/2009 creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.		
/s/ SANDRA MCKENZIE, Bankruptcy Specialist (702) 868-5348 Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106		

Case 09-14854-lbr Claim 12-1 Filed 05/18/09 Page 2 of 2

Proof of Claim for Internal Revenue Taxes



Form 10 Attachment

Department of the Treasury/Internal Revenue Service

In the Matter of: RHODES RANCH GOLF AND COUNTRY CLUB 20 RHODES RANCH PARKWAY LAS VEGAS, NV 89147 Case Number 09-14854-LBR

Type of Bankruptcy Case CHAPTER 11

Date of Petition 03/31/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code						
Taxpayer ID Number	Kind of Tax	Tax Period		Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX9730	PTRSHP	12/31/2005	1	Unassessed-No Return	\$0.00	\$0.00
XX-XXX9730	PTRSHP	12/31/2006	1	Unassessed-No Return	\$0.00	\$0.00
XX-XXX9730	PTRSHP	12/31/2007	1	Unassessed-No Return	\$0.00	\$0.00
XX-XXX9730	PTRSHP	12/31/2008	1	Unassessed-No Return	\$0.00	\$0.00
XX-XXX9730	FUTA	12/31/2008	1	Unassessed-No Return	\$5,918.00	\$0.00
XX-XXX9730	WT-FICA	03/31/2009	1	Unassessed-No Return	\$96,124.44	\$0.00
					\$102,042.44	\$0.00

Total Amount of Unsecured Priority Claims:

\$102,042,44

Taxpayer ID Number	Kind of Tax	Tax Period		Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX9730 XX-XXX9730	PTRSHP PTRSHP	12/31/2003 12/31/2004	1 1	Unassessed-No Return Unassessed-No Return	\$0.00 \$0.00	\$0.00 \$0.00
					\$0.00	\$0.00

Penalty to date of petition on unsecured priority claims (including interest thereon) \$2,000.00 Penalty to date of petition on unsecured general claims (including interest thereon) \$1,000.00

Total Amount of Unsecured General Claims:

\$3,000.00

Creditor: (4655099) Claim No: 12 Status: Internal Revenue Service Original Filed Filed by: CR Attn Bankruptcy Date: 05/18/2009 Entered by: IRSPOC2, Desk/Managing Agent Original Entered Modified: P O Box 21126 Date: 05/18/2009 **DPN 781** Philadelphia, PA 19114 Unsecured claimed: \$3000.00 Secured claimed: \$0.00 **Priority** claimed: \$102042.44 Total claimed: \$105042.44 History: **Details** 12-1 05/18/2009 Claim #12 filed by Internal Revenue Service, total amount claimed: \$105042.44 (IRSPOC2) Description: Remarks:



Creditor: (4756026) Claim No: 1 Status: INTERNAL REVENUE Original Filed Filed by: CR Date: 05/12/2009 Entered by: IRSPOC2, **SERVICE** Modified: **CENTRALIZED** Original Entered Date: 05/12/2009 INSOLVENCY P.O. BOX 21126 PHILADELPHIA, PA 19114 Unsecured claimed: \$0.00 Secured claimed: \$0.00 **Priority** claimed: \$41770.53 Total claimed: \$41770.53 History: **Details** 1-1 05/12/2009 Claim #1 filed by INTERNAL REVENUE SERVICE, total amount claimed: \$41770.53 (IRSPOC2)

Description: Remarks:

Case 09-14814-lbr Doc 357 Entered 07/28/09 15:34:08 Page 52 of 77

B10 (Official Form 10) (12/08) Case 09-14844-lbr Claim 12-1 Filed 05/15/09 Page 1 of 2

UNITED STATES BANKRUPTCY COURT	DISTRICT OF NEVADA		PROOF OF CLAIM
Name of Debtor: RHODES RANCH GENERAL PARTNERSH	IIP	Case Number 09-14844-	
NOTE: This form should not be used to make a claim for	an administrative expense arising after the commencement of ive expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debt Department of the Treasury - Internal Revenue Service			is box to indicate that this ends a previously filed
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114		claim.	Number:
Telephone number: 1-800-913-9358 Creditor Nur	mber: 4425524	Filed on:	
Name and address where payments should be sent (if different internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106	from above):	anyone e relating to statement	is box if you are aware that lse has filed a proof of claim o your claim. Attach copy of t giving particulars.
Telephone Number: (702) 868-5348		or trustee	in this case.
Amount of Claim as of Date Case Filed: Solution Solution	however, if all of your claim is unsecured, do not complete	Priority un any portion one of the f	Claim Entitled to nder 11 U.S.C. §507(a). If n of your claim falls in following categories, oox and state the
		amount.	
Check this box if claim includes interest or other charges in itemized statement of interest or charges.	addition to the principal amount of claim. Attach		riority of the claim.
2. Basis for Claim: Taxes	_		\$507(a)(1)(A) or (a)(1)(B).
(See instruction #2 on reverse side.) 3. Last four digits of any number by which creditor identifi	ies debtor: See Attachment	 □ Wages, sa!	laries, or commissions (up
3a. Debtor may have scheduled account as: (See instruction #3a on reverse side.) 4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien requested information.		before filir petition or business, v U.S.C. §50	ons to an employee benefit
Nature of property or right of setoff: □ Real E Describe: Value of Property:\$ Annual Interest I Amount of arrearage and other charges as of time case fi	Rate%	☐ Up to \$2,4 purchase, I or services	2.S.C. §507 (a)(5). 25* of deposits toward lease, or rental of property of for personal, family, or use - 11 U.S.C. §507
if any: \$ Basis for perfe	ection:		enalties owed to
Amount of Secured Claim: \$	Amount Unsecured: \$	governmen (a)(8).	ntal units - 11 U.S.C. §507
6. Credits: The amount of all payments on this claim has been of 7. Documents: Attach redacted copies of any documents that supurchase orders, invoices, itemized statements or running accouragreements. You may also attach a summary. Attach redacted coperfection of a security interest. You may also attach a summary reverse side.) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DISCANNING.	upport the claim, such as promissory notes, ants, contracts, judgments, mortgages, and security popies of documents providing evidence of y. (See instruction 7 and definition of "redacted" on DOCUMENTS MAY BE DESTROYED AFTER	of 11 U.S.C Amount \$ *Amounts are	ecify applicable paragraph C. \$507 (a)(). entitled to priority: subject to adjustment on ery 3 years thereafter with
If the documents are not available, please explain:		respect to case the date of adj	es commenced on or after justment.
Date: 05/14/2009 creditor or other person authorized to	aim must sign it. Sign and print name and title, if any, of the of ile this claim and state address and telephone number if ove. Attach copy of power of attorney, if any.		FOR COURT USE ONLY
Bankruptcy Specialist 110	ernal Revenue Service O CITY PARKWAY Stop 5028 LVG S VEGAS, NV 89106		

Case 09-14844-lhr. Claim 12-1. Filed 05/15/09. Page 2 of 2

Proof of Claim for Internal Revenue Taxes

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Form 10 Attachment

Department of the Treasury/Internal Revenue Service

In the Matter of: RHODES RANCH GENERAL PARTNERSHIP 4730 S FORT APACHE #300 LAS VEGAS, NV 89147 Case Number 09-14844-LBR

Type of Bankruptcy Case CHAPTER 11

Date of Petition 03/31/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured P	riority Claims	under section 507(a)(8) o	f the Bankru	ptcy Code		
Taxpayer ID Number	Kind of Tax	Tax Period		Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX1760	PTRSHP	12/31/2008	1	Unassessed-No Return	\$0.00	\$0.00

Total Amount of Unsecured Priority Claims:

\$0.00

Unsecured General Claims

Penalty to date of petition on unsecured priority claims (including interest thereon) \$500.00

Total Amount of Unsecured General Claims:

\$500.00

Creditor: (4425524) Claim No: 12 Status: Internal Revenue Service Original Filed Date: 05/15/2009 Filed by: CR Entered by: IRSPOC2, Ogden, UT 84201-0039 Original Entered Modified: Date: 05/15/2009 Unsecured claimed: \$500.00 Secured claimed: \$0.00 Priority claimed: Total claimed: \$500.00 History: **Details** 12-1 05/15/2009 Claim #12 filed by Internal Revenue Service, total amount claimed: \$500 (IRSPOC2) Description: Remarks:



B10 (Official Form 10) (12/08) Case 09-14833-lbr Claim 1-1 Filed 05/08/09 Page 1 of 2

UNITED STATES BANKRUPTCY COURT		PROOF OF CLAIM	
Name of Debtor: SIX FEATHERS HOLDINGS LLC	Case Number 09-14833-		
NOTE: This form should not be used to make a claim for an administra	tive expense arising after the commencement of the street	f the case. A	request of payment of an
Name of Creditor (The person or other entity to whom the debtor owes mone Department of the Treasury - Internal Revenue Service	claim am	is box to indicate that this ends a previously filed	
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114	claim. Court Claim Number: (If known)		
Telephone number: 1-800-913-9358 Creditor Number: 464058	Filed on:		
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106	anyone e relating t statemen	is box if you are aware that lse has filed a proof of claim o your claim. Attach copy of t giving particulars. is box if you are the debtor	
Telephone Number: (702) 868-5348			in this case.
1. Amount of Claim as of Date Case Filed: \$\frac{2,500.00}{2,500.00}\$ If all or part of your claim is secured, complete item 4 below; however, if all item 4. If all or part of your claim is entitled to priority, complete item 5.		Priority un any portio one of the	Claim Entitled to detail I U.S.C. §507(a). If no fyour claim falls in following categories, box and state the
Check this box if claim includes interest or other charges in addition to the itemized statement of interest or charges.	e principal amount of claim. Attach		priority of the claim.
2. Basis for Claim: Taxes (See instruction #2 on reverse side.)			\$507(a)(1)(A) or (a)(1)(B).
3. Last four digits of any number by which creditor identifies debtor: 3a. Debtor may have scheduled account as: (See instruction #3a on reverse side.) 4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property of the secured by a lien of the secured by a		to \$10,950 before fili petition or	laries, or commissions (up *) earned within 180 days ng of the bankruptcy cessation of the debtor's whichever is earlier - 11 07 (a)(4).
requested information. Nature of property or right of setoff: Describe: Value of Property:\$ Annual Interest Rate%	 □ Contributions to an employee benefit plan -11 U.S.C. §507 (a)(5). □ Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 		
Amount of arrearage and other charges as of time case filed included	·	(a)(7).	
if any: \$ Basis for perfection: Amount of Secured Claim: \$ Amount	Unsecured: \$		penalties owed to ntal units - 11 U.S.C. §507
6. Credits: The amount of all payments on this claim has been credited for the company of the claim has been credited for the company of the claim has been credited for the company of the claim purchase orders, invoices, itemized statements or running accounts, contracts agreements. You may also attach a summary. Attach redacted copies of docuperfection of a security interest. You may also attach a summary. (See instruction of the company of the compa	im, such as promissory notes, s, judgments, mortgages, and security ments providing evidence of	of 11 U.S.	necify applicable paragraph C. §507 (a) t entitled to priority:
reverse side.) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENT SCANNING. If the documents are not available, please explain:	S MAY BE DESTROYED AFTER	*Amounts are 4/1/10 and ev	e subject to adjustment on very 3 years thereafter with ves commenced on or after
Date: 05/07/2009 Signature: The person filing this claim must sign creditor or other person authorized to file this claim different from the notice address above. Attach of the control	im and state address and telephone number if opy of power of attorney, if any. e Service KWAY Stop 5028 LVG		FOR COURT USE ONLY

Case 09-14833-lbr Claim 1-1 Filed 05/08/09 Page 2 of 2

Proof of Claim for Internal Revenue Taxes

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Form 10 Attachment

Department of the Treasury/Internal Revenue Service

In the Matter of: SIX FEATHERS HOLDINGS LLC 313 SOUTH AZTEC ROAD GOLDEN VALLEY, AZ 86413 Case Number 09-14833-LBR

Type of Bankruptcy Case CHAPTER 11

Date of Petition 03/31/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured P	riority Claims	under section 507(a)(8) of the	Bankru	ptcy Code	-	
Taxpayer ID Number	Kind of Tax	Tax Period		Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX8451 XX-XXX8451 XX-XXX8451	PTRSHP PTRSHP WT-FICA	12/31/2006 12/31/2007 12/31/2008	1 1 1	Unassessed-No Return Unassessed-No Return Unassessed-No Return	\$0.00 \$0.00 \$1,000.00	\$0.00 \$0.00 \$0.00
					\$1,000.00	\$0.00

Total Amount of Unsecured Priority Claims:

\$1,000.00

U	nse	cured	General	Claims

TaxpayerInterest toID NumberKind of TaxTax PeriodDate Tax AssessedTax DuePetition DateXX-XXX8451PTRSHP12/31/20081 Unassessed-No Return\$0.00\$0.00

Penalty to date of petition on unsecured priority claims (including interest thereon) \$1,000.00 Penalty to date of petition on unsecured general claims (including interest thereon) \$500.00

Total Amount of Unsecured General Claims:

\$1.500.00

Creditor: (4640581) Internal Revenue Service Attn Bankruptcy Desk/Managing Agent P O Box 21126 DPN 781 Philadelphia, PA 19114	Claim No: 1 Original Filed Date: 05/08/2009 Original Entered Date: 05/08/2009	Status: Filed by: CR Entered by: IRSPOC2, Modified:	
Unsecured claimed: \$1500.0 Secured claimed: \$0.0 Priority claimed: \$1000.0	00		
Total claimed: \$2500.0	00		
<u> </u>	laim #1 filed by Intern RSPOC2)	al Revenue Service, total amount	claimed: \$2500
Description:			
Remarks:			

B10 (Official Form 10) (12/08) 09 at \$480 9-11/486 60-41 at 350 lain tented 1017/2/28/16/22/2094: 078 ag 42 at 32 of 77

UNITED STATES BANKRUPTCY COURT		PROOF OF CLAIM	
Name of Debtor: TICK, LP	Case Number 09-14866-		
NOTE: This form should not be used to make a claim for an admini administrative expense	strative expense arising after the commencement of the grant pursuant to 11 U.S.C. § 503.	of the case. A i	request of payment of an
Name of Creditor (The person or other entity to whom the debtor owes m Department of the Treasury - Internal Revenue Service	☐ Check this box to indicate that this claim amends a previously filed		
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114	claim. Court Claim Number: (If known)		
Telephone number: 1-800-913-9358 Creditor Number: 4640	0612	Filed on:	
Name and address where payments should be sent (if different from abov Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106	☐ Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. ☐ Check this box if you are the debtor		
Telephone Number: (702) 868-5348			in this case.
Amount of Claim as of Date Case Filed: Solo.00		Priority un any portion one of the f	Claim Entitled to der 11 U.S.C. §507(a). If n of your claim falls in following categories, oox and state the
 Check this box if claim includes interest or other charges in addition to itemized statement of interest or charges. 	o the principal amount of claim. Attach		riority of the claim.
2. Basis for Claim: Taxes (See instruction #2 on reverse side.)			support obligations under §507(a)(1)(A) or (a)(1)(B).
3. Last four digits of any number by which creditor identifies debtor 3a. Debtor may have scheduled account as: (See instruction #3a on reverse side.) 4. Secured Claim (See instruction #4 on reverse side.)	☐ Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11		
1 1 0	ty or a right of setoff and provide the ☐ Motor Vehicle ☐ Other	plan -11 U	ons to an employee benefit .S.C. \$507 (a)(5).
Describe: Value of Property:\$ Annual Interest Rate9 Amount of arrearage and other charges as of time case filed include	% led in secured claim,	purchase, l or services	ease, or rental of property for personal, family, or use - 11 U.S.C. \$507
if any: \$ Basis for perfection: Amount of Secured Claim: \$ Amou			enalties owed to ntal units - 11 U.S.C. §507
6. Credits: The amount of all payments on this claim has been credited for 7. Documents: Attach redacted copies of any documents that support the purchase orders, invoices, itemized statements or running accounts, contragreements. You may also attach a summary. Attach redacted copies of diperfection of a security interest. You may also attach a summary. (See insreverse side.) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUME SCANNING. If the documents are not available, please explain:	□ Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(). Amount entitled to priority: \$ *Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.		
Date: 05/21/2009 creditor or other person authorized to file this different from the notice address above. Attack	enue Service ARKWAY Stop 5028 LVG		FOR COURT USE ONLY

Proof of Claim for Internal Revenue Taxes

Form 10 Attachment

Department of the Treasury/Internal Revenue Service

In the Matter of: TICK, LP

4730 S FORT APACHE #300 LAS VEGAS, NV 89147 09-14866-LBR

Case Number

Type of Bankruptcy Case CHAPTER 11

Date of Petition 03/31/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured P	riority Claims un	der section 507(a)(8) of the	Bankru	ptcy Code		
Taxpayer ID Number	Kind of Tax	Tax Period		Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX0707	PTRSHP	12/31/2008	1	Unassessed-No Return	\$0.00	\$0.00
		Tota	l Am	ount of Unsecured Priority Claims:		\$0.00
Unsecured G	Seneral Claims					
Penalty to d	late of petition on uns	secured priority claims (includii	ng interest thereon) \$500.00		
		Total	Amo	ount of Unsecured General Claims:	1	\$500.00

B10 (Official Form 10) (12/08) Case 09-14817-lbr Claim 1-1 Filed 05/07/09 Page 1 of 2

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEVADA		PROOF OF CLAIM	
Name of Debtor: TRIBES HOLDINGS LLC	Case Number 09-14817-		
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of administrative expense may be filed pursuant to 11 U.S.C. § 503.			
Name of Creditor (The person or other entity to whom the debtor owes money or property): Department of the Treasury - Internal Revenue Service	☐ Check this box to indicate that the claim amends a previously filed		
Name and address where notices should be sent: Internal Revenue Service P.O. Box 21126 Philadelphia, PA 19114	claim. Court Claim Number: (If known) Filed on:		
Telephone number: 1-800-913-9358 Creditor Number: 4745703	riied on:		
Name and address where payments should be sent (if different from above): Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106	anyone e relating t statemen	is box if you are aware that lse has filed a proof of claim o your claim. Attach copy of t giving particulars.	
Telephone Number: (702) 868-5348		in this case.	
1. Amount of Claim as of Date Case Filed: Solo.00	Priority un any portio one of the check the l	Claim Entitled to oder 11 U.S.C. §507(a). If n of your claim falls in following categories, box and state the	
☐ Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.	amount. Specify the p	priority of the claim.	
2. Basis for Claim: Taxes		support obligations under §507(a)(1)(A) or (a)(1)(B).	
(See instruction #2 on reverse side.) 3. Last four digits of any number by which creditor identifies debtor: See Attachment	□ Wages, sa	laries, or commissions (up	
3a. Debtor may have scheduled account as: (See instruction #3a on reverse side.) 4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.	before fili petition or business, U.S.C. §5)*) earned within 180 days ng of the bankruptcy cessation of the debtor's whichever is earlier - 11 07 (a)(4).	
Nature of property or right of setoff: Real Estate Motor Vehicle Other Describe: Value of Property:\$ Annual Interest Rate%	☐ Up to \$2,4 purchase, or service	J.S.C. §507 (a)(5). 125* of deposits toward lease, or rental of property s for personal, family, or use - 11 U.S.C. §507	
Amount of arrearage and other charges as of time case filed included in secured claim,	(a)(7).	ruse - 11 0.3.c. 9307	
if any: \$ Basis for perfection: Amount of Secured Claim: \$ Amount Unsecured: \$		penalties owed to ntal units - 11 U.S.C. §507	
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.	Other - Sp	pecify applicable paragraph	
7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.)		C. §507 (a)(). t entitled to priority:	
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:	4/1/10 and ev	e subject to adjustment on very 3 years thereafter with ses commenced on or after ljustment.	
Date: 05/06/2009 Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.		FOR COURT USE ONLY	
/s/ SANDRA MCKENZIE, Bankruptcy Specialist (702) 868-5348 Internal Revenue Service 110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106			

Case 09-14817-lbr Claim 1-1 Filed 05/07/09 Page 2 of 2

Proof of Claim for Internal Revenue Taxes



Form 10 Attachment

Case Number

09-14817-LBR

Type of Bankruptcy Case

CHAPTER 11

Date of Petition 03/31/2009

Department of the Treasury/Internal Revenue Service

In the Matter of: TRIBES HOLDINGS LLC

4730 S FORT APACHE #300 LAS VEGAS, NV 89147

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Taxpayer ID Number	Kind of Tax	Tax Period		Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX4347	WT-FICA	06/30/2005	1	Unassessed-No Return	\$100.00	\$0.00
XX-XXX4347	WT-FICA WT-FICA	09/30/2005	1	Unassessed-No Return	\$100.00	\$0.00
XX-XXX4347	WT-FICA	12/31/2005	1	Unassessed-No Return	\$100.00	\$0.00
XX-XXX4347	WT-FICA	03/31/2009	1	Unassessed-No Return	\$100.00	\$0.00
					\$400.00	\$0.00

Total Amount of Unsecured Priority Claims:

\$400.00

Unsecured General Claims						
Taxpayer ID Number	Kind of Tax	Tax Period		Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX4347	FUTA	12/31/2005	1	Unassessed-No Return	\$100.00	\$0.00

Total Amount of Unsecured General Claims:

\$100.00

Creditor: (4745703) INTERNAL REVENUE SERVICE CENTRALIZED INSOLVENCY P.O. BOX 21126 PHILADELPHIA, PA 19114	Claim No: 1 Original Filed Date: 05/07/2009 Original Entered Date: 05/07/2009	Status: Filed by: CR Entered by: IRSPOC2, Modified:	
Unsecured claimed: \$100.00 Secured claimed: \$0.00 Priority claimed: \$400.00 Total claimed: \$500.00			
****	aim #1 filed by INTE 00 (IRSPOC2)	RNAL REVENUE SERVICE, tot	al amount claimed:
Description:			***************************************
Remarks:			F

B10 (Official Form 10) (12/08) 09 at \$480 9-11488 40 than 350 lain tended to 10/02/2009 4:08 ag 42 ag 42 ag 43 of 77

UNITED STATES BANKRUPTCY COURT DISTRI	CT OF NEVADA	PROOF OF CLAIM			
Name of Debtor:	Case Number				
TUSCANY GOLF COUNTRY CLUB LLC NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request of payment of an					
administrative expense may be filed pu	rsuant to 11 U.S.C. § 503.				
Name of Creditor (The person or other entity to whom the debtor owes money or property Department of the Treasury - Internal Revenue Service	claim am	☐ Check this box to indicate that this claim amends a previously filed			
Name and address where notices should be sent: Internal Revenue Service	claim.	Number:			
P.O. Box 21126 Philadelphia, PA 19114	(If known				
Timadelpina, LA 19114					
Telephone number: 1-800-913-9358 Creditor Number: 4669505	Filed on:	Filed on:			
Name and address where payments should be sent (if different from above): Internal Revenue Service		is box if you are aware that lse has filed a proof of claim			
110 CITY PARKWAY Stop 5028 LVG	relating t	o your claim. Attach copy of			
LAS VEGAS, NV 89106	statemen	t giving particulars.			
Telephone Number: (702) 868-5348		☐ Check this box if you are the debtor or trustee in this case.			
1. Amount of Claim as of Date Case Filed: \$8,253.28		Claim Entitled to			
If all or part of your claim is secured, complete item 4 below; however, if all of your claim item 4.	m is unsecured, do not complete any portio	nder 11 U.S.C. §507(a). If n of your claim falls in following categories,			
If all or part of your claim is entitled to priority, complete item 5.	check the amount.	oox and state the			
Check this box if claim includes interest or other charges in addition to the principal aritemized statement of interest or charges.		priority of the claim.			
2. Basis for Claim: Taxes		☐ Domestic support obligations under 11 U.S.C. \$507(a)(1)(A) or (a)(1)(B).			
(See instruction #2 on reverse side.) 3. Last four digits of any number by which creditor identifies debtor: See Attac	hment Wages, sa	laries, or commissions (up			
3a. Debtor may have scheduled account as:	to \$10,950	*) earned within 180 days ng of the bankruptcy			
(See instruction #3a on reverse side.)	petition or	petition or cessation of the debtor's business, whichever is earlier - 11			
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of so	II C C 85				
requested information.	□ Contributi	ons to an employee benefit			
Nature of property or right of setoff: ☐ Real Estate ☐ Motor Vehic		J.S.C. §507 (a)(5).			
Describe:		☐ Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7).			
Value of Property:\$ Annual Interest Rate%	or services				
Amount of arrearage and other charges as of time case filed included in secured c					
if any: \$ Basis for perfection:		enalties owed to			
Amount of Secured Claim: \$ Amount Unsecured:	\$ governme (a)(8).	governmental units - 11 U.S.C. §507 (a)(8).			
6. Credits: The amount of all payments on this claim has been credited for the purpose of	of 11 U.S.	ecify applicable paragraph C. \$507 (a)().			
7. Documents: Attach redacted copies of any documents that support the claim, such as p purchase orders, invoices, itemized statements or running accounts, contracts, judgments,		entitled to priority:			
agreements. You may also attach a summary. Attach redacted copies of documents provide	ling evidence of				
perfection of a security interest. You may also attach a summary. (See instruction 7 and d reverse side.)	symmon of reducted on \$5,75	53.28			
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE I SCANNING.	4/1/10 and ev	*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with			
If the documents are not available, please explain:	respect to cas the date of aa	es commenced on or after justment.			
Data: 05/21/2000 Signature: The person filing this claim must sign it. Sign and		FOR COURT USE ONLY			
Date: 05/21/2009 creditor or other person authorized to file this claim and state a different from the notice address above. Attach copy of power					
/s/ SANDRA MCKENZIE, Internal Revenue Service	5028 I V.C				
Bankruptcy Specialist 110 CITY PARKWAY Stop 1 (702) 868-5348 LAS VEGAS, NV 89106	0020 L V G				

Proof of Claim for Internal Revenue Taxes



Form 10 Attachment

Department of the Treasury/Internal Revenue Service

In the Matter of: TUSCANY GOLF COUNTRY CLUB LLC 901 OLIVIA PARKWAY HENDERSON, NV 89015

Case Number 09-14884-LBR

Type of Bankruptcy Case CHAPTER 11

Date of Petition 04/01/2009

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured P	Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code					
Taxpayer ID Number	Kind of Tax	Tax Period		Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX7132	PTRSHP	12/31/2006	1	Unassessed-No Return	\$0.00	\$0.00
XX-XXX7132	PTRSHP	12/31/2007	1	Unassessed-No Return	\$0.00	\$0.00
XX-XXX7132	PTRSHP	12/31/2008	1	Unassessed-No Return	\$0.00	\$0.00
XX-XXX7132	WT-FICA	03/31/2009	1	Unassessed-No Return	\$5,753.28	\$0.00
					\$5,753.28	\$0.00

Total Amount of Unsecured Priority Claims:

\$5,753.28

Unsecured General Claims						
Taxpayer ID Number	Kind of Tax	Tax Period		Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX7132	PTRSHP	12/31/2004	1	Unassessed-No Return	\$0.00	\$0.00
XX-XXX7132	PTRSHP	12/31/2005	1	Unassessed-No Return	\$0.00	\$0.00
					\$0.00	\$0.00

Penalty to date of petition on unsecured priority claims (including interest thereon) \$1,500.00 Penalty to date of petition on unsecured general claims (including interest thereon) \$1,000.00

Total Amount of Unsecured General Claims:

\$2,500.00

B10 (Official Form 10) (12/08) 09 at \$4809 - 1148580 4 to 3500 lain tenteted 1076/200/69185094:08 age 1 age 25 of 77

UNITED STATES BANKRUPTCY COURT DISTR	ICT OF NEVADA	PROOF OF CLAIM		
Name of Debtor:	Case Numbe 09-14858			
WALLBOARD, LP NOTE: This form should not be used to make a claim for an administrative expense	e arising after the commencement of the case. A			
administrative expense may be filed p Name of Creditor (The person or other entity to whom the debtor owes money or propert	-	is box to indicate that this		
Department of the Treasury - Internal Revenue Service		claim amends a previously filed		
Name and address where notices should be sent: Internal Revenue Service		Number:		
P.O. Box 21126 Philadelphia, PA 19114	(If known)			
•	Filed on:			
Telephone number: 1-800-913-9358 Creditor Number: 4640644	Thed on.			
Name and address where payments should be sent (if different from above): Internal Revenue Service		is box if you are aware that lse has filed a proof of claim		
110 CITY PARKWAY Stop 5028 LVG LAS VEGAS, NV 89106		relating to your claim. Attach copy of statement giving particulars.		
		is box if you are the debtor		
Telephone Number: (702) 868-5348	or trustee	in this case.		
1. Amount of Claim as of Date Case Filed: \$500.00	Priority m	Claim Entitled to nder 11 U.S.C. §507(a). If		
If all or part of your claim is secured, complete item 4 below; however, if all of your claitem 4.	any poruo	n of your claim falls in following categories,		
If all or part of your claim is entitled to priority, complete item 5.		box and state the		
■ Check this box if claim includes interest or other charges in addition to the principal a itemized statement of interest or charges.		oriority of the claim.		
2. Basis for Claim: Taxes		☐ Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).		
(See instruction #2 on reverse side.) 3. Last four digits of any number by which creditor identifies debtor: See Attac	chment	laries, or commissions (up		
3a. Debtor may have scheduled account as:	before fili	to \$10,950*) earned within 180 days before filing of the bankruptcy		
(See instruction #3a on reverse side.) 4. Secured Claim (See instruction #4 on reverse side.)		cessation of the debtor's whichever is earlier - 11		
Check the appropriate box if your claim is secured by a lien on property or a right of requested information.	□ Contributi	ons to an employee benefit		
Nature of property or right of setoff: □ Real Estate □ Motor Vehi		J.S.C. §507 (a)(5).		
Describe:		☐ Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7).		
Value of Property:\$ Annual Interest Rate%	or service			
Amount of arrearage and other charges as of time case filed included in secured				
if any: \$ Basis for perfection:	Tunes of I	penalties owed to		
Amount of Secured Claim: \$ Amount Unsecured:	\$ governme (a)(8).	ntal units - 11 U.S.C. §507		
6. Credits: The amount of all payments on this claim has been credited for the purpose of	o i oliki - Sp	ecify applicable paragraph C. §507 (a)().		
7. Documents: Attach redacted copies of any documents that support the claim, such as purchase orders, invoices, itemized statements or running accounts, contracts, judgments	promissory notes,	entitled to priority:		
agreements. You may also attach a summary. Attach redacted copies of documents provi perfection of a security interest. You may also attach a summary. (See instruction 7 and a	ding evidence of	endica to priority.		
reverse side.)	Ψ			
DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE SCANNING.	4/1/10 and ev	*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after		
If the documents are not available, please explain:	the date of ac	justment.		
Date: 05/15/2009 Signature: The person filing this claim must sign it. Sign and creditor or other person authorized to file this claim and state different from the notice address above. Attach copy of power	address and telephone number if	FOR COURT USE ONLY		
/s/ SANDRA MCKENZIE, Internal Revenue Service				
Bankruptcy Specialist 110 CITY PARKWAY Stop (702) 868-5348 LAS VEGAS, NV 89106	5028 LVG			

Proof of Claim for Internal Revenue Taxes

Form 10 Attachment

In the Matter of: WALLBOARD, LP

Department of the Treasury/Internal Revenue Service

4730 S FORT APACHE #300 LAS VEGAS, NV 89147 09-14858-LBR

Type of Bankruptcy Case CHAPTER 11

Date of Petition 03/31/2009

Case Number

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured P	riority Claims un	der section 507(a)(8) of the	Bankru	ptcy Code		
Taxpayer ID Number	Kind of Tax	Tax Period		Date Tax Assessed	Tax Due	Interest to Petition Date
XX-XXX1467	PTRSHP	12/31/2008	1	Unassessed-No Return	\$0.00	\$0.00
		Tota	l Am	ount of Unsecured Priority Claims:		\$0.00
Unsecured G	General Claims					
Penalty to d	late of petition on uns	secured priority claims (includii	ng interest thereon) \$500.00		
		Total	Amo	ount of Unsecured General Claims:		\$500.00

EXHIBIT

C



June 16, 2009 - July 2 4, 2009

Internal Revenue Service 110 City Parkway Stop 5028 LVG Las Vegas, NV 89103

Dear Sandra McKenzie:

With regard to the Rhodes Homes and subsidiaries and affiliates bankruptcies filed on March 31, 2009 and April 1, 2009, we believe IRS claims were incorrectly filed for the following entities:

- -Tribes Holdings LLC (Case #09-14817-LBR) had employees from January 2006 thru May 2008. It did not have employees before or after those dates and as a result did not file returns during those periods. Therefore, we believe the 2005 and 2009 priority claims of \$400.00 and general claims of \$100.00 are not valid.
- -Rhodes Arizona Properties, LLC (Case #09-14868-LBR) has never had employees and as a result never filed returns. Therefore, we believe the 2009 priority payroll claims totally \$1,000.00 are not valid.
- -Six Feathers Holdings, LLC (Case #09-148333-LBR) has never had employees and as a result never filed returns. Therefore, we believe the 2008 payroll claims are not valid. Additionally, it is a disregarded entity for income tax purposes, and its taxes are paid by James M. Rhodes personally. As a result, there should be no partnership taxes assessed at the entity level during any period. This should alleviate the priority claims of \$1,000.00 and general claims of \$1,500.00 for this entity.
- -Geronimo Plumbing, LLC (Case #09-14820-LBR) is a disregarded entity for income tax purposes, and its taxes are paid by James M. Rhodes personally. As a result, there should be no corporate taxes assessed at the entity level during any period. This should alleviate the priority claims of \$6,343.47 and general claims of \$1,897.29 for this entity.
- -Gung-Ho Concrete, LLC (Case #09-148222-LBR) had employees until April 2008, at which time its operations were shut down. It had no employees after that date and as a result did not file related returns. Therefore, we believe the 2008 and 2009 payroll claims are not valid. Additionally, it is a disregarded entity for income tax purposes, and its taxes are paid by James M. Rhodes personally. As a result, there should be no partnership taxes assessed at the entity

Tel: 702.873.5338

level during any period. This should alleviate the priority claims of \$8,120.60 and general claims of \$2,999.96 for this entity.

- -Apache Framing, LLC (Case #09-14818-LBR) had employees until October 2008, at which time its operations were shut down. It had no employees after that date and as a result did not file related returns. Therefore, we believe the 2008 and 2009 payroll claims are not valid. Additionally, it is a disregarded entity for income tax purposes, and its taxes are paid by James M. Rhodes personally. As a result, there should be no partnership taxes assessed at the entity level during any period. This should alleviate the priority claims of \$237,068.86 and general claims of \$2,266.15 for this entity.
- -Bravo LLC (Case #09-14825-LBR) had employees until August 2007, at which time its operations were shut down. It had no employees after that date and as a result did not file related returns. Therefore, we believe the 2008 and 2009 payroll claims are not valid. Additionally, it is a disregarded entity for income tax purposes, and its taxes are paid by James M. Rhodes personally. As a result, there should be no corporate taxes assessed at the entity level during any period. This should alleviate the priority claims of \$6,238.98 for this entity.
- -Rhodes Companies, LLC (Case #09-14814-LBR) had employees during 2007 only. Before and after 2007, these employees were paid by Rhodes Design and Development. Since it had no employees before or after 2007, it did not file related returns. Therefore, we believe the 2005, 2006, 2008 and 2009 payroll claims are not valid. Additionally, it is a disregarded entity for income tax purposes, and its taxes are paid by James M. Rhodes personally. As a result, there should be no partnership taxes assessed at the entity level during any period. This should alleviate the priority claims of \$790,414.30 and general claims of \$2,105.68 for this entity.
- -Rhodes Ranch Golf and Country Club, LLC (Case #09-14854-LBR) is a disregarded entity for income tax purposes, and its taxes are paid by James M. Rhodes personally. As a result, there should be no partnership taxes assessed at the entity level during any period. Additionally, its operations (along with all its employees) were transferred to Rhodes Ranch Golf Inc. in December 2008. Rhodes Ranch Golf Inc is responsible for filing and paying payroll taxes from January 1, 2009 forward. Rhodes Ranch Golf and Country Club properly filed its 2008 return timely and determined no additional taxes were due upon filing. As a result, we're not clear on how the IRS determined taxes were still due from this period of \$5,918.00. Additionally, Rhodes Ranch Golf Inc., which is not in bankruptcy, timely filed its returns for March 2009 and believes it has no unpaid payroll taxes for the 2009 period. Therefore, its our belief that there are no unpaid payroll taxes for Rhodes Ranch Golf and Country Club, LLC or Rhodes Ranch Golf Inc. for December 2008 or March 2009. This should alleviate the priority claims of \$102,042.44 and general claims of \$3,000.00 for this entity.

- **-Rhodes Design and Development Corporation (Case #09-14846-LBR)** properly filed its March 2009 payroll return and paid the related taxes and as a result should not have outstanding claims. This should alleviate the priority claims of \$360,490.00 for this entity.
- -Rhodes Homes Arizona, LLC (Case #09-14882-LBR) properly filed its March 2009 payroll return and paid the related taxes and as a result should not have outstanding claims. This should alleviate the priority claims of \$9,454.00 for this entity.
- -Tuscany Golf Country Club, LLC (Case #09-14884-LBR) properly filed its March 2009 payroll return and paid the related taxes and as a result should not have outstanding claims. Additionally, it is a disregarded entity for income tax purposes, and its taxes are paid by James M. Rhodes personally. As a result, there should be no partnership taxes assessed at the entity level during any period. This should alleviate the priority claims of \$5,753.28 and general claims of \$2,500.00 for this entity.
- -Rhodes Realty, Inc. (Case #09-14841-LBR) properly filed its March 2009 payroll return and paid the related taxes and as a result should not have outstanding 2009 claims. Additionally, it properly filed its 2008 return on 1/23/2009 and determined no additional taxes were due upon filing. As a result, we're not clear on how the IRS determined taxes were still due from this period of \$805.89 with related interest of \$6.54. This should alleviate the priority claims of \$41,770.53 for this entity.
- -Pinnacle Grading LLC (Case #09-14887-LBR) properly filed its 2006 payroll returns, and our records show a refund owing at the time of filing of \$3,414.29. This should alleviate the priority claims of \$12,928.30 and general claims of \$2,801.62 for this entity.

I hereby certify the above and respectfully request that the IRS withdraw all of the proof of claim numbers above or stipulate to a disallowance of the claims. Please confirm with Paul Huygens or me that you will be withdrawing your proof of claim by June 30, 2009 or will stipulate to a disallowance so that we can avoid having to get our attorneys involved. Thank you for your prompt attention and please do not hesitate to contact me if you need additional information.

L. J. HARRIS NOTARY PUBLIC

STATE OF NEVADA

Date Appointment Exp: 11-30-2011

Certificate No: 98-49259-1

Regards,

Mary Ann Hubbard

Mary Ann Hubbard

Corporate Controller

Rhodes Homes, its affiliates and subsidiaries

Contact:

702-873-5338

mhubbard@rhodeshomes.com



June 16, 2009

Internal Revenue Service 110 City Parkway Stop 5028 LVG Las Vegas, NV 89103

Dear Sandra McKenzie:

With regard to the Rhodes Homes and subsidiaries and affiliates bankruptcies filed on March 31, 2009 and April 1, 2009, we believe IRS claims were incorrectly filed for the following entities:

- -Batcave LP, Chalkline LP, Glynda LP, Jackknife LP, Overflow LP, Tick LP, Wallboard LP, Elkhorn Partners LP, Heritage Land LLC, and Rhodes Ranch General Partnership all file income tax returns directly, but our records show these returns or extensions have been properly filed and there are no outstanding taxes due for these entities. The IRS claims each of these entities owes \$500.00 in taxes (total of \$5,000.00).
- -Parcel 20 LLC is a disregarded entity for income tax purposes, and its taxes are ultimately paid by James M. Rhodes personally. Our records show there are no outstanding taxes due related to this entity. The IRS claims this entity owes \$1,500.00 in taxes.

We have not received written proof of claims for the above entities, but have received notice of their filings with the court. As a result, we have presumed the claims relate to alleged unpaid partnership of corporate taxes. These entities were all set up for the purpose of holding or developing land and do not, and have not, had employees.

I hereby certify the above and respectfully request that the IRS withdraw all of the proof of claims above or stipulate to a disallowance of the claims. Please confirm with Paul Huygens or me that you will be withdrawing your proof of claim by June 30, 2009 or will stipulate to a disallowance so that we can avoid having to get our attorneys involved. Thank you for your prompt attention and please do not hesitate to contact me if you need additional information.

Regards,

Mary Ann Hubbard

Mary ann Hubbard

Corporate Controller

Rhodes Homes, its affiliates and subsidiaries

L. J. HARRIS

NOTARY PUBLIC

STATE OF NEVADA

Date Appointment Exp: 11-30-2011

Certificate No: 98-49259-1

Fax: 702.873.5129

EXHIBIT D

Entered 07/28/09 15:34:08 Page 73 of 77

Case 09-14814-lbr Doc 357

73203-002\DOCS_LA:205534.2

810 S. Casino Center Blvd., Suite 104

Las Vegas, Nevada 89101

LARSON & STEPHENS

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73203-002\DOCS LA:205534.2

Case 09-14814-lbr Doc 357 Entered 07/28/09 15:34:08 Page 74 of 77

Case 09-14814-lbr Doc 357 Entered 07/28/09 15:34:08 Page 75 of 77

LARSON & STEPHENS
810 S. Casino Center Blvd., Suite 104
Las Vegas, Nevada 89101
Tel: (702) 382-1170 Fax: (702) 382-1169

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and the Court having jurisdiction to consider the Objection and the relief requested therein 2 pursuant to 28 U.S.C. §§ 157 and 1334; and the relief requested therein being a core proceeding 3 pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. 4 §§ 1408 and 1409; and the Court having reviewed the Objection; the Court hereby finds and 5 determines that, pursuant to Rule 3007 of the Federal Rules of Bankruptcy Procedure, due and 6 proper notice has been provided to the holder of the IRS Claim and all other parties entitled to 7 notice; and no other or further notice is necessary; and the relief requested in the Objection is in 8 the best interests of the Debtors, their estates and creditors; and that the legal and factual bases 9 set forth in the Objection establishes just cause for the relief requested therein; therefore IT IS 10 HEREBY ORDERED THAT: 11 The Objection is granted. The following IRS Claims are disallowed: 1. 12

requesting that the Court enter an order disallowing and expunging in full the Non-Debtor Claim;

- Claim No. 1, filed in Case No. 09-14818 against Apache Framing, LLC in the amount of \$239,335.01;
- Claim No. 1, filed in Case No. 09-14861 against Batcave, LP in the amount of \$500;
- Claim No. 1, filed in Case No. 09-14825 against Bravo, Inc. in the amount of \$6,238.98;
- Claim No. 1, filed in Case No. 09-14862 against Chalkline, LP in the amount of \$500;
- Claim No. 1, filed in Case No. 09-14828 against Elkhorn Partners, A Nevada
 Limited Partnership in the amount of \$500;
- Claim No. 1, filed in Case No. 09-14820 against Geronimo Plumbing LLC in the amount of \$8,240.76;
- Claim No. 1, filed in Case No. 09-14865 against Glynda, LP in the amount of \$500;
- Claim No. 1, filed in Case No. 09-14822 against Gung-Ho Concrete LLC in the amount of \$11,120.56;

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- Claim No. 1, filed in Case No. 09-14778 against Heritage Land Company, LLC in the amount of \$500;
- Claim No. 1, filed in Case No. 09-14860 against Jackknife, LP in the amount of \$500;
- Claim No. 1, filed in Case No. 09-14856 against Overflow, LP in the amount of \$500;
- Claim No. 3, filed in Case No. 09-14848 against Parcel 20, LLC in the amount of \$1,500;
- Claim No. 3, filed in Case No. 09-14887 against Pinnacle Grading, LLC in the amount of \$15,729.92;
- Claim No. 3, filed in Case No. 09-14882 against Rhodes Homes Arizona, LLC in the amount of \$9,454;
- Claim No. 1, filed in Case No. 09-14868 against Rhodes Arizona Properties, LLC in the amount of \$1,000;
- Claim No. 10, filed in Case No. 09-14814 against The Rhodes Companies, LLC in the amount of \$729,519.98;
- Claim No. 12, filed in Case No. 09-14854 against Rhodes Ranch Golf Country Club, LLC in the amount of \$105,042.44;
- Claim No. 12, filed in Case No. 09-14844 against Rhodes Ranch General Partnership in the amount of \$500;
- Claim No. 1, filed in Case No. 09-14833 against Six Feathers Holdings, LLC in the amount of \$2,500;
- Claim No. 1, filed in Case No. 09-14866 against Tick, LP in the amount of \$500;
- Claim No. 1, filed in Case No. 09-14817 against Tribes Holdings, LLC in the amount of \$500;
- Claim No. 6, filed in Case No. 09-14884 against Tuscany Golf Country Club, LLC in the amount of \$8,253.28;

Case 09-14814-lbr Doc 357 Entered 07/28/09 15:34:08 Page 77 of 77

	1	• Claim No. 1, filed in Case No. 09-14858-1 against Wallboard, LP in the amount						
	2	of \$500.						
	3	2. This Court shall retain jurisdiction to hear and determine all matters arising from						
	4	the implementation of this Order.						
	5	APPROVED AS TO FORM AND CONTENT:						
	6	DATED this day of July 2009.						
	7	By:						
	8	UNITED STATES TRUSTEE						
	9	August B. Landis Office of the United States Trustee						
	10	300 Las Vegas Blvd. S., Ste. 4300 Las Vegas, NV 89101						
1169	11	Submitted by:						
e 10	12	DATED this day of July 2009.						
	13	By: /s/ Zachariah Larson						
51vd., ida 89 Fax:	14	LARSON & STEPHENS Zachariah Larson, Esq. (NV Bar No 7787)						
nter I Neva	15	Kyle O. Stephens, Esq. (NV Bar No. 7928) 810 S. Casino Center Blvd., Ste. 104						
no Ce /egas,) 382-	16	Las Vegas, NV 89101						
. Casi Las V (702	17	(702) 382-1170 (Telephone) (702) 382-1169						
810 S Tel:	18	zlarson@lslawnv.com Attorneys for Debtors						
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LARSON & STEPHENS

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